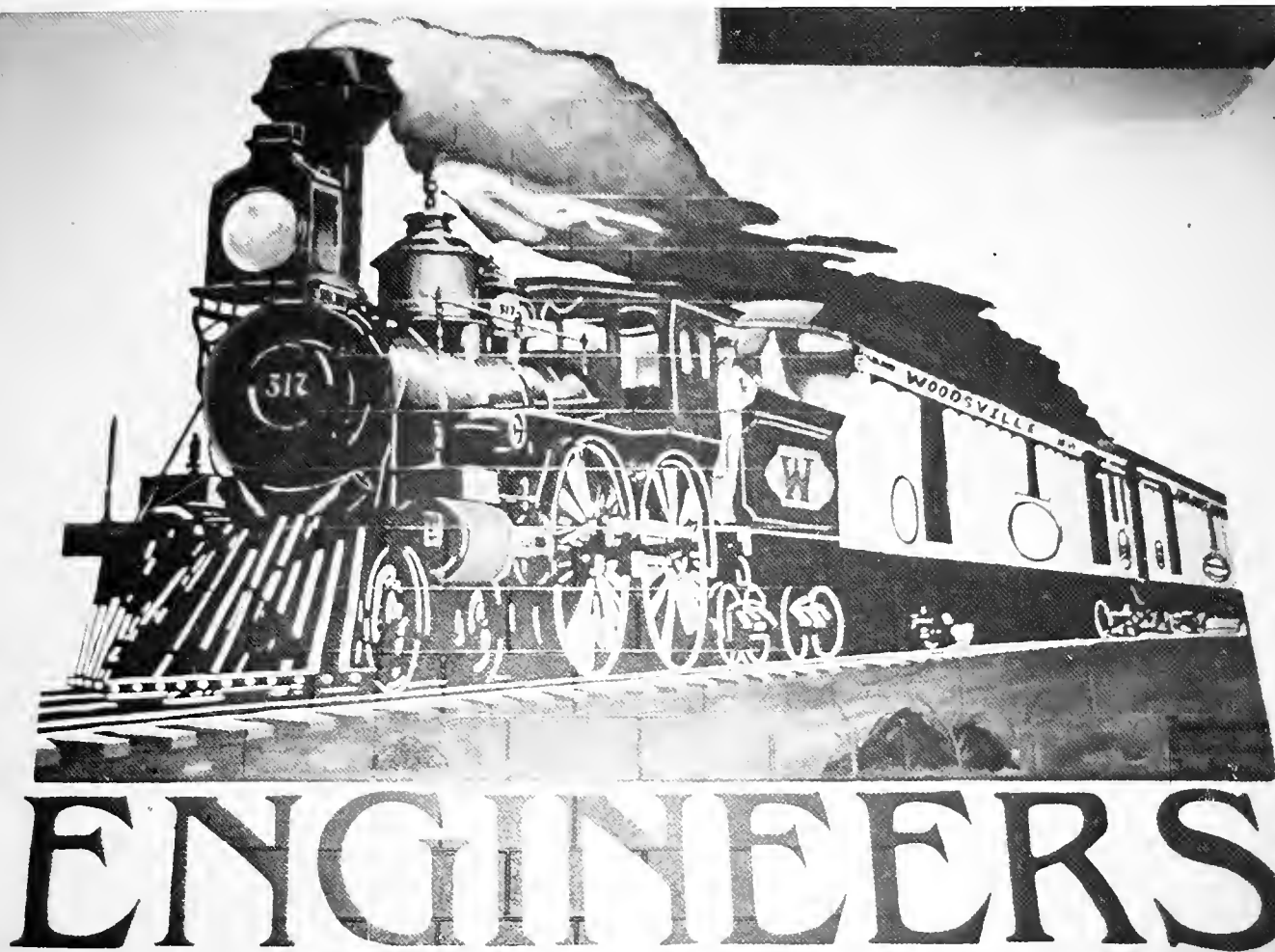


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**ANNUAL  
TOWN  
REPORT**

**HAVERHILL  
NEW  
HAMPSHIRE**

**1992**

This work of art was created by Jen Arnold, Gretchen Clough and Josh Aldrich under the supervision of Dale Feid.  
This mural can be seen in the new middle school



#### CROSS COUNTRY RUNNING TEAM

Leanne Nystrom, Manager, Randy Clark, Chris Antos, John Dennett, Jason Coulstring,  
Dan Kinney, Tony Marengo, Sarah Peters, Jen Stevenson, Courtney Estill, Amber Hayden,  
Sherry Powers, and Abby Smith. Coach: Wayne Dickey.

# **ANNUAL TOWN REPORT**

**FOR THE TOWN OF  
HAVERHILL  
NEW HAMPSHIRE**

**FOR THE YEAR ENDING DECEMBER 31,  
1992**

## EZRA BART MANN, II

THE 1992 TOWN REPORT IS DEDICATED TO THE MEMORY OF EZRA BART MANN, II. BART WAS A LIFELONG RESIDENT OF THE AREA. HE WAS ACTIVE IN STATE AND LOCAL POLITICS, SERVING AS A SELECTMAN FOR 24 YEARS, A WOODSVILLE PRECINCT COMMISSIONER FOR 10 YEARS AND LATER AS MODERATOR FOR WOODSVILLE PRECINCT. HE WAS A GRAFTON COUNTY COMMISSIONER FOR TWO YEARS AND IN THE STATE LEGISLATURE FOR 18 YEARS, 12 OF THEM AS CHAIRMAN OF THE MUNICIPAL & COUNTY GOVERNMENT COMMITTEE. BART WAS A CHURCH DEACON AT ST. LUKE'S EPISCOPAL CHURCH IN WOODSVILLE, WAS CHAIRMAN OF THE WOODSVILLE LIBRARY TRUSTEES, AND WAS A DIRECTOR AND VICE PRESIDENT OF THE NH ELECTRIC COOPERATIVE FOR MANY YEARS. HE WAS ALSO ACTIVE IN THE GRAFTON COUNTY RSVP PROGRAM.

HIS CONTRIBUTIONS TO THE COMMUNITY WERE MANY, AND BART WILL BE SADLY MISSED BY ALL OF US WHO KNEW HIM AND HAD THE PLEASURE OF WORKING WITH HIM THROUGH THE YEARS.



New Hampshire & Vermont town officials share the ribbon during dedication ceremonies held November 2, 1971, to open the new Haverhill-Newbury Bridge across the Connecticut River. Haverhill Selectman Ezra "Bart" Mann (with shears) is shown cutting off souvenir pieces to share with fellow Selectmen from both towns. Standing (l. to r.) were: Richard Kinder, Clark B. Ingalls and Chairman Mann of Haverhill; Raymond Boyce, John Meyette and Chairman Lloyd Rogers of Newbury.



# TABLE OF CONTENTS

Office Hours .....	4
Officers of the Town of Haverhill .....	5
Selectmen's Report .....	6
Planning Board Report .....	8
Haverhill Economic Coordinating Council .....	9
1993 Warrant .....	11
1993 Budget Report .....	15
Minutes of the Annual Meeting .....	25
Detailed Statement of Expenditures .....	28
1992 Treasurer's Report .....	36
Trustee of The Trust Funds Report .....	37
Town Clerk's Report .....	40
Tax Collector's Report .....	41
Tax Rate Information .....	43
Auditor's Report .....	46
Haverhill Police Department Report .....	70
Dean Memorial Airport .....	75
Woodsville Free Library Treasurer's Report .....	76
North Haverhill Library Treasurer's Report .....	77
Haverhill Corner Library Treasurer's Report .....	78
Pike Library Treasurer's Report .....	79
Haverhill Cemetery Commission .....	80
Grafton County Commissioners' Report .....	81
North Country Council, Inc. ....	82
Report of Councilman Burton .....	83
North Country Home Health Agency, Inc. ....	84
Grafton Country Senior Citizens Council, Inc. ....	85
Hospice of the Upper Valley, Inc. ....	88
Western Grafton County Youth Diversion Program .....	89
North Haverhill Water & Light District .....	90
Precinct of Haverhill Corner .....	98
Woodsville Fire District .....	105
Mountain Lakes District .....	122
Haverhill Cooperative School District .....	155
Vital Statistics .....	251

OFFICE HOURS

TOWN CLERK'S OFFICE

HELEN M. SMITH - TOWN CLERK  
BRENDA L. JEWETT - DEPUTY TOWN CLERK  
TELEPHONE 747-2808  
OPEN MONDAY THROUGH FRIDAY  
9:00 - 12:00 & 1:00 - 4:30

TAX COLLECTOR'S OFFICE

NORMA E. LAVOIE - TAX COLLECTOR  
BRENDA L. JEWETT - DEPUTY TAX COLLECTOR  
TELEPHONE 747-2441  
OPEN MONDAY THROUGH FRIDAY  
9:00 - 12:00 & 1:00 - 5:00

SELECTMEN'S OFFICE

PATRICIA G. KLARK, ADMINISTRATIVE ASSISTANT  
TELEPHONE 747-3318  
OPEN MONDAY THROUGH FRIDAY  
8:30 - 12:00 & 1:00 - 5:00

SELECTMEN MEET MONDAY EVENINGS AT 7:00 PM

HAVERHILL POLICE DEPARTMENT

WALTER R. GEORGE, CHIEF  
TELEPHONE 747-3322 OR 747-2811

HAVERHILL DISTRICT COURT

PATRICIA M. WOLFE, CLERK  
TELEPHONE 747-3063  
OPEN MONDAY THROUGH FRIDAY  
8:30 - 12:00 & 1:00 - 4:30

ALL OFFICES ARE LOCATED IN THE HAVERHILL MUNICIPAL BUILDING  
35 COURT STREET, WOODSVILLE, NH 03785



WOODSVILLE ELEMENTARY CHRISTMAS PROGRAM  
Zachary Greenwood and Nicole Brant

OFFICERS OF THE TOWN OF HAVERHILL

SELECTMEN: ERNEST A. TOWNE, CHAIRMAN  
RICHARD G. KINDER  
ROBERT J. RUTHERFORD

MODERATOR: ARCHIE H. STEENBURGH

TOWN CLERK: HELEN M. SMITH

DEPUTY TOWN CLERK: BRENDA L. JEWETT

TAX COLLECTOR: NORMA E. LAVOIE

DEPUTY TAX COLLECTOR: BRENDA L. JEWETT

ADMINISTRATIVE ASSISTANT: PATRICIA G. KLARK

TOWN TREASURER: ROBERT F. MILLER

HEALTH OFFICER: DAVID K. FRECHETTE

DEPUTY HEALTH OFFICER: ALFRED S. EVANS, M.D.

CHIEF OF POLICE: WALTER R. GEORGE

POLICE OFFICERS: SGT. EDWARD J. SAVOY  
BARRY S. MACDONALD  
JEFFERY L. WILLIAMS  
TERRY K. ALEXANDER

ROAD AGENT: A. JAMES BOUCHER

LIBRARY TRUSTEES: MARILYN SPOONER  
TIMOTHY J. MCKENNA  
ROGER WELLS

SUPERVISORS OF  
THE CHECKLIST: OLAND V. BYLOW  
MARY ANN DELLINGER  
BARBARA ENO

CIVIL DEFENSE DIRECTOR: BRUCE A. ROBBINS

CEMETERY COMMISSIONERS: MAURICE HORNE  
ROBERT C. HALL  
HARRY SIMANO  
EDWARD NORCROSS  
ROBERT RUTHERFORD

TRUSTEES OF TRUST FUNDS: JOHN COBB  
JAMES E. GRAHAM  
FRANK STIEGLER, III

PLANNING BOARD: JOHN L. FARNHAM, ACTING CHAIRMAN  
RICHARD KINDER, SELECTMEN'S  
REPRESENTATIVE  
ROBERT A. MACCINI  
MARTHA STEENBURGH  
STEPHEN WELLINGTON  
SAM ROUDEBUSH  
MARJORIE PAGE  
PATRICIA G. KLARK, CLERK

FIRE CHIEFS: BRUCE A. ROBBINS, WOODSVILLE  
A. FRANK STIEGLER, III, NORTH  
HAVERHILL  
MICHAEL LAVOIE, HAVERHILL CORNER

BUDGET COMMITTEE: RICHARD L. GUY, CHAIRMAN  
JOSEPH C. MACCINI  
LINDA STODDARD  
ROBERT F. MILLER  
JANE FRECHETTE  
MIKE CONRAD

ZONING BOARD OF ADJUSTMENT: VERNON W. DINGMAN, III CHMN.  
DONALD H. BIGELOW, V. CHMN.  
PAULINE H. CORZILIUS, CLERK  
DALE J. FULLERTON  
JACK BRILL  
CONNIE VERRATTI, ALTERNATE  
SAMUEL CLOUGH, ALTERNATE

## SELECTMEN'S REPORT

the citizens of the Town of Haverhill, I would like to reflect some of the major items that the Board of Selectmen dealt with 1992:

At the beginning of the year the Selectmen signed a deed conveying 29.87 acres from the Town to the Haverhill Cooperative School District for the new Middle School.

Numerous townspeople travelled to Concord to attend a hearing in reference to the continued operation of the Haverhill District Court.

The Selectmen met with the new appraiser, Bruce Bean, to set up guidelines for the cost and performance of his services. Bruce has worked out extremely well and we feel he is doing an excellent job.

The public budget hearing was held in February. We would like to thank all the budget committee members for their participation in the budget process.

The Department of Transportation held an informational public meeting regarding the relocation of the Haverhill-Bath covered bridge.

The second Woodsville Housing Community Development Block Grant was closed out.

Bob Rutherford joined the Board of Selectmen in March. At this time we would like to thank former Selectman Harry Simano for his service as a Selectman to the Town of Haverhill; it was a pleasure to serve with you, Harry.

the year progressed, things ran smoothly and rapidly:

The board signed the certificate of completion for the Haverhill Daycare construction project.

Mildred Page funds were authorized for the purchase and installation of two new gas furnaces in the Haverhill Corner Library.

The Town of Haverhill adopted a driveway permit application.

A meeting was held with officials of the Department of Transportation, NH Fish and Game Department, Haverhill Historical Society, Department of Resources and Economic Development, Executive Councilor Ray Burton, State Representatives Paul LaMott and Doug Teschner, First Congregational Church of Haverhill, Haverhill Selectmen, and concerned citizens in reference to the Bedell Bridge Road. The state agreed to make the necessary repairs and admitted

that they were responsible for the road.

- \* Next, the Selectmen had a meeting with the Postmasters, Fire Chiefs, and the Chief of Police in reference to a 911 emergency response telephone line.
- \* The Selectmen signed a contract for services with the Woodsville Rescue Ambulance Service for 1992-93.
- \* H.P. Cummings Construction Company agreed to assist the Board of Selectmen with an assessment of space needs at the Morrill School at no cost to the taxpayers.
- \* Marge Page was appointed to the Planning Board.
- \* Howard Hatch presented the Selectmen with a bottle from his new business venture, Hatchland Dairy.
- \* The Department of Transportation held a public meeting to address any concerns Haverhill might have. Items brought up at that meeting included the crosswalk in North Haverhill village, the drainage problem off Rte. 10 at the Aldrich property in North Haverhill, the intersection at Butson's in Woodsville [Rte. 302 and Forest Street], the underpass in Woodsville [Rte. 135 and Rte. 302].
- \* Sam Clough was appointed as an alternate member to the Zoning Board of Adjustment.
- \* The Board of Selectmen sent out letters to all taxpayers whose assessments had changed due to pick-up work done by the town appraiser.
- \* Haverhill's auditor reported that the town finished out the year with a surplus of \$148,000 and was in sound financial shape.
- \* Terry Alexander joined the Police Department due to the resignation of Officer Chet Page.
- \* A 1200 foot strip starting at the north end of the airport runway was approved for chip seal and a manhole was installed. Two signs warning motorists of low-flying aircraft were erected at the ends of the runway.
- \* Repairs to the roof of the Haverhill-Bath covered bridge were completed. The cost for these repairs was shared equally by both towns.
- \* We investigated different health insurance plans for the town employees.
- \* The board requested that Chief George enforce the junk car statute in the Town of Haverhill.

- \* Mountain Lakes Commissioners presented their five-year plan to the Board of Selectmen.
- \* The board decided to close the Morrill School Building for the winter in order to save on heating costs.
- \* Mildred Page Funds were approved for repairs to the Haverhill Corner Parish House in order to comply with the NH State Fire Marshall's inspection.
- \* Oland Bylow resigned as Supervisor of the Checklist after serving in that position for nearly thirty years.
- \* The Town of Haverhill put Newbury Waste Management on notice that they are looking into other alternatives for solid waste disposal for 1993.
- \* A 1983 Chevy dump truck owned by the town was sold for \$4,026.00 to the highest bidder.
- \* Richard Guy was elected Chairman of the 1993 Budget Committee.
- \* Jim Boucher become one of thirty Roads Scholar Certificate recipients in the State of NH.
- \* The town will again be putting out for bid a 40 acre parcel of agricultural land adjacent to the airport.
- \* The Board of Selectmen received a price estimate of \$600,000.00 for the repairs to the Haverhill-Bath covered bridge.
- \* Selectmen from the towns of Haverhill, Benton and Warren held a joint meeting regarding Glencliff becoming a site for the NH State Prison.
- \* Throughout the year we have received numerous animal complaints, which the Animal Control Officers have handled extremely well.

In addressing 1993, I feel the two major issues facing the taxpayers in the Town of Haverhill are a decision on moving the municipal offices to the James Morrill School and the purchase of a new grader. Both of these issues will be addressed by the voters at town meeting.

In closing, I would like to thank Rich and Bob for all their help during 1992, as well as all other town employees in each and every department who continue to be very dedicated, caring professionals. These people try to service the residents of the Town of Haverhill to the best of their ability.

Respectfully submitted,  
ERNEST A. TOWNE, CHAIRMAN



MATH LEAGUE

Dan Trickell, John Rutherford, Peter Roy, George Hill, Joe Ardolino, Juanita Richardson, Mandy Butson,  
Jody Roy, Heidi Fortier, Jen Whalen, Nikki Boutin, and Leanne Nystrom. Advisor: Kathy Lindsey.

## HAVERHILL PLANNING BOARD

The Planning Board has completed the revisions to the Master Plan and will be holding a public hearing within the next few months to get public input on the document.

The last step in the preparation of the Master Plan is the citizen survey which was recently mailed out to property owners. This survey is an important planning tool and we hope that you will take the time to respond.

The results of the survey will be tabulated and we will make the results available at Town Meeting.

Respectfully submitted,

Patricia G. Klark, Clerk



FUTURE HOMEMAKERS OF AMERICA

Deb Kinney, Heidi Hoffman, Tara Moses, Krista Young, and Tara Youngman. Advisor: Sylvia Holden.

# Haverhill Economic Coordinating Council

P.O. Box 80  
North Haverhill, NH 03774

February 3, 1993

1992 marked a transition year for our group. We began as a blue-ribbon committee appointed by the selectmen and charged with investigating and developing strategy and mechanisms to support and foster economic growth in the area. Through the invaluable efforts of Preston Gilbert of North Country Council interviews and meetings were held, data gathered, opinions heard and a wide-ranging study entitled "A Case for Haverhill" was published. Copies of this study are available at the selectmen's office and I urge all who are interested to borrow a copy and read it.

Acting upon one of the recommendations in the study, the Haverhill Economic Development Committee set about to organize itself into the Haverhill Economic Coordinating Council, a soon-to-be non-profit corporation. A board of directors was appointed and from that board officers were elected. Organizational efforts are ongoing but the council is actively engaged in several projects currently. A council member is serving on an advisory board to work with Berlin Technical College, School for Lifelong Learning and other post-secondary education institutions to coordinate course offerings in an effort to avoid conflicts and oversaturation of the market. On another front the council has worked closely with the Haverhill Cooperative School District to develop a partnership that has been instrumental in bringing new computer technology to the area. Instructional courses in specific word processing, data-base management, and spreadsheet applications as well as introductory-level computer literacy classes will begin this spring. Enrollment fees from these courses will help to offset the cost of the program to the school district. Local employers who are currently training their employees in-house or who are sending employees to Lebanon or Concord for training are currently being solicited for enrollments. The courses are open to the general public as well.

Council members are preparing to implement a business visitation program to develop and strengthen contacts with existing local businesses, while at the same time noting the concerns and problems of these businesses. A membership expansion plan is being developed and will be in operation by mid-year. Contact has been made with the Woodsville-Wells River Merchants Association and a representative from that organization attends council meetings. It is hoped that any individuals or businesses interested in becoming part of our organization would contact a member of the board of directors.

Respectfully submitted,

Michael J. Graham, President

H. E. C. C.

P.O. Box 80

North Haverhill NH 03774

# **Haverhill Economic Coordinating Council Board of Directors**

**Michael Graham, President**

**Bernie Marvin, Vice President**

**Barbara Bullard, Treasurer**

**Ed Van Dorn, Secretary**

**Sharon Fadden**

**John Wolter**

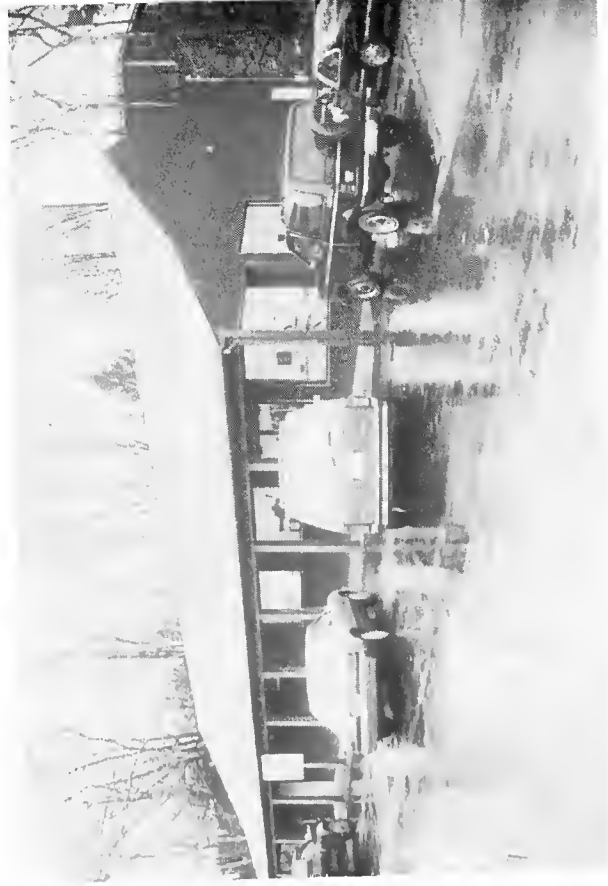
**Ernie Towne**

**Ginny Lennon**

**Larry Norcorss**

**Jim Brown**

**Harvey Keyes**



NEW CONSTRUCTION WITHIN  
THE TOWN INCLUDES THE  
NEW SEARS STORE LOCATED  
ON SMITH STREET,  
WOODSVILLE



1993 ANNUAL TOWN MEETING WARRANT  
TOWN OF HAVERHILL, NEW HAMPSHIRE

To the inhabitants of the Town of Haverhill, in the County of Grafton, State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Haverhill Middle School in North Haverhill on Tuesday March 9th, 1993 at eight o'clock in the forenoon to act on the following matters. Article One will be decided by written ballot. The polling booths will be open from 8:00 AM to 6:00 PM for voting on Article One. At 6:00 PM the meeting will adjourn to reconvene at 7:30 PM at the Haverhill Middle School in North Haverhill, in said Town of Haverhill for consideration of the remaining articles on this WARRANT:

Article 1: To choose by a non-partisan ballot one Selectman for a term of three [3] years; a Town Clerk for a term of one [1] year; a Tax Collector for a term of one [1] year; a Treasurer for a term of one [1] year; and a Trustee of Trust Funds for a term of three [3] years.

Article 2: Do you favor the establishment of a NH Department of Corrections Medium Security Prison at the present site of the Glenclyff Home for the Elderly?

Article 3: To announce the results of the balloting on Articles one and two.

Article 4: To choose a Cemetery Commissioner for a term of five [5] years; to choose a Library Trustee for a term of three [3] years, and to choose any other necessary town official.

Article 5: To hear the reports of the Selectmen, Treasurer, Cemetery Commissioners, and other Town Officers and Committees heretofore chosen and pass any vote relating thereto.

Article 6: To see if the Town will vote to authorize the Selectmen to issue interest bearing notes in anticipation of taxes and to provide for the expenses of the current year.

Article 7: To see if the Town will vote to authorize the Selectmen to apply for, receive and expend Federal and State grants, which may become available during the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money.

Article 8: To see if the Town will vote to authorize the Selectmen to sell real estate acquired by the Town through advertising for sealed bids, except that the Selectmen would be empowered, but not required, to make one last offer to the person who was divested of his property and a late redemption would be allowed upon payment of all taxes, costs and interest.

- Article 9: To see if the Town will vote to authorize the Moderator to appoint a Budget Committee to recommend to the next Annual Town Meeting the amounts to be raised for various purposes, such recommendations to be printed in the next Annual Report.
- Article 10: To see if the town will vote to make any alterations in the amount of money to be raised and appropriated for the ensuing year for the support of the Town as recommended by the Budget Committee in its report, to raise and appropriate all sums so determined for said purposes, and pass any other vote relating thereto.
- Article 11: To see if the town will vote to raise and appropriate the sum of Seventy Five Thousand Dollars [\$75,000.00] for renovations to the James R. Morrill Elementary School Building for conversion to use as town offices.
- Article 12: To see if the Town will vote to authorize the Selectmen to sell the Municipal Building on Court Street in Woodsville.
- Article 13: To see if the Town will vote to raise and appropriate the sum of Thirty Five Thousand [\$35,000.00] for reconstruction of a section of Brushwood Road.
- Article 14: To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars [\$10,000.00] for the support of the Cottage Hospital.
- Article 15: To see if the Town will vote to raise and appropriate the sum of Five Thousand Eight Hundred Ninety Four Dollars [\$5,894.00] for the support of White Mt. Mental Health & Developmental Services.
- Article 16: To see if the Town will vote under the provisions of RSA 231:43 to discontinue the stretch of road leading from Rte. 25 to the former East Haverhill Railroad Station.
- Article 17: To see if the Town will vote to raise and appropriate the sum of Seven Thousand Dollars [\$7,000.00] for repair work on the Jeffers Hill Bridge.
- Article 18: To see if the Town will vote to authorize the withdrawal of the sum of Seventy Five Thousand Dollars [\$75,000.00] from the Vehicle Capital Reserve Fund to be applied to the purchase of a new grader.
- Article 19: To see if the Town will vote to raise and appropriate the sum of One Hundred Thirty Thousand Dollars [\$130,000.00] for the purchase of a new grader, to be paid over a five year period in equal installments of \$11,000.00.

Article 20: To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars [\$1,000.00] to support the Western Grafton County Youth Diversion Program.

Article 21: To see what action the voters of the Town of Haverhill will take in reference to the reclassification from Class V to Class VI [subject to gates and bars] under the provisions of RSA 231:45, the Meadow Road, so-called, in Woodsville from a point one hundred feet from its intersection with Ammonoosuc Street and Highland Street to the end of the public way of said road. [BY PETITION]

Article 22: To see if the town will vote to change the current policy regarding the qualifications to run for town office as follow:

No property taxpayer who is delinquent in his/her property taxes may become a candidate for any town office without first signing a waiver of salary agreement if elected.

Example: I, [name], a resident of the Town of Haverhill, NH hereby declare my candidacy for the office of                      [all town and school district offices]. I also affirm that I am in arrears \$ [amount] to the tax collector of the town and agree to have my salary for the position I seek applied to that debt, if elected until my property tax bill is paid in full.

The present declaration of candidacy will still be used for any resident voter in the town who is not owing any debt to the town. [BY PETITION]

Article 23: To see if the town will vote to approve the use of an Australian ballot [Official ballot is the term used in pending legislation presently before both branches of the N.H. state legislature] beginning with the Town budget in 1994 when authorization to do so is granted by the legislature and signed into law by the governor later this year. [BY PETITION]

Article 24: To see if the town will vote to mandate all efforts should be made by the town budget committee to hold spending at 1993 spending levels with no more than a 1% annual increase over spending for the previous year. Level spending is the goal.

Example: If the budget needs to increase in one department and that increase will cause the budget to increase more than the allowable 1% over the previous year, a decrease in the budget equal to the increase must be found elsewhere in the budget. [BY PETITION]

Article 25: To see if the town will vote to allow property taxpayers who choose to send their children to private, parochial or N.H. state approved home schooling be allowed to deduct tuition costs from their property taxes if the total family income is less than \$25,000.00 annually. [BY PETITION]

Article 26: To see if the Town will vote to authorize that Selectmen hold all non-emergency spending over \$5,000.00 not already authorized by vote of the electorate at the previous town meeting until the next annual town meeting for their approval on the warrant. Also to authorize the Selectmen to hold a special town meeting with appropriate notification in accordance with present law, the earliest possible Saturday if an emergency need arises over \$5,000.00 for approval by the electorate in attendance. [BY PETITION]

Article 27: To see if the Town will vote to authorize the town tax collector to publish the names and addresses of all property owners in arrears of their property taxes and the amount owed the town as of February 1st each year in the annual town report. [BY PETITION]

Article 28: To see if the Town will vote to change the usual day and time of the annual town meeting from the second Tuesday evening in March to the second Saturday in March from 8:00 AM - 5:00 PM [if necessary] with a one hour lunch break around noon to be decided by the moderator or a majority vote of those in attendance. [BY PETITION]

Article 29: To take any other action that may legally come before this meeting.

Given under our hands and seals this 8th day of February, 1993.

HAVERHILL BOARD OF SELECTMEN

ERNEST A. TOWNE  
RICHARD G. KINDER  
ROBERT J. RUTHERFORD

**1993 BUDGET WORKSHEET  
EXPENDITURES SHOWN AS OF 12/31/92**

CATEGORY	AMOUNT BUDGETED	AMOUNT EXPENDED	1993 RECOMMENDED
<b>GENERAL GOVERNMENT SALARIES:</b>			
ANIMAL CONTROL OFFICER	2,500.00	3,489.00	3,000.00
MODERATOR	400.00	300.00	100.00
SELECTMEN	8,000.00	8,000.00	8,000.00
TAX COLLECTOR	20,835.00	20,835.00	21,460.00
TOWN CLERK	20,835.00	20,835.00	21,460.00
TREASURER	1,600.00	1,600.00	1,600.00
TRUSTEE OF TRUST FUNDS	200.00	200.00	200.00
SOC. SECURITY & MEDICARE	4,200.00	4,227.21	4,300.00
HEALTH INSURANCE	7,300.00	7,271.28	7,860.00
UNEMPLOYMENT COMP.	73.00	75.00	75.00
WORKMENS COMP.	210.00	362.03	375.00
<b>TOTALS</b>	<b>\$ 66,153.00</b>	<b>\$ 67,194.52</b>	<b>\$ 68,430.00</b>

<b>TOWN OFFICERS' EXPENSES:</b>			
NEW EQUIPMENT	1,200.00	269.00	1,200.00
REGISTER OF DEEDS	4,000.00	5,113.60	5,000.00
ADVERTISING	1,000.00	142.00	1,000.00
DUES	1,500.00	1,370.68	1,500.00
INSURANCE & BONDS	7,400.00	6,435.55	6,800.00
MEALS & MILEAGE	400.00	361.15	400.00
POSTAGE	5,000.00	6,613.65	6,500.00
PRINTING	7,000.00	6,977.22	7,000.00

REPAIRS & MAINTENANCE	2,500.00	2,429.99	2,500.00
SUPPLIES	5,000.00	4,338.95	5,000.00
TELEPHONE	3,500.00	2,791.72	3,500.00
SALARIES	36,607.80	36,616.26	37,710.00
MISCELLANEOUS	00.00	00.00	250.00
SOC. SEC. & MEDICARE	2,800.00	2,813.89	2,900.00
HEALTH INSURANCE	3,000.00	3,000.00	3,000.00
PROPERTY APPRAISAL	12,500.00	12,520.00	18,500.00
MEETINGS & TRAINING	2,000.00	1,987.97	2,000.00
UNEMPLOYMENT COMP.	420.00	420.00	420.00
RETIREMENT GROUP #1	1,005.00	631.89	1,005.00
TOTAL	\$ 96,832.80	\$ 94,833.52	\$106,185.00

ANNUAL AUDIT:	\$ 8,200.00	\$ 8,068.00	\$ 8,200.00
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LEGAL EXPENSE:	\$ 7,500.00	\$ 2,921.93	\$ 7,500.00
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UNINSURED CLAIMS:	\$ 2,000.00	\$ 1,910.27	\$ 2,000.00
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INTEREST PAID ON TEMPORARY LOANS	\$ 2,500.00	\$ 10,146.71	\$ 10,000.00
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POLICE PRIVATE DUTY DETAILS:			
SALARIES	9,000.00	9,099.50	9,000.00
SOC. SECURITY & MEDICARE	690.00	417.60	690.00
UNEMPLOYMENT COMP.	200.00	225.00	225.00
WORKMENS' COMP.	270.00	270.00	270.00
RETIREMENT	350.00	133.98	350.00
TOTAL	\$ 10,510.50	\$ 10,146.08	\$ 10,535.00

CATEGORY	BUDGETED	EXPENDED	RECOMMENDED
REGIONAL AGENCIES:			
NORTH COUNTRY COUNCIL	\$ 3,038.00	\$ 3,038.00	\$ 3,401.00

AIRPORT:			
INSURANCE	900.00	990.40	1,000.00
REPAIRS & MAINT.	6,200.00	11,066.84	6,200.00
LIGHTS	350.00	341.90	350.00
TELEPHONE	400.00	505.41	500.00
TOTAL	\$ 7,850.00	\$ 12,904.55	\$ 8,050.00

PLANNING BOARD:	\$ 4,000.00	\$ 3,441.15	\$ 4,000.00
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DOG DAMAGE:	\$ 2,200.00	\$ 2,828.89	\$ 2,700.00
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FIRE DEPARTMENTS:			
WOODSVILLE			
OPERATING EXP.	16,200.00	16,200.00	16,200.00
TRUCK FUND	10,000.00	10,000.00	10,000.00
HAVERHILL CORNER			
OPERATING EXP.	10,000.00	10,000.00	10,000.00
TRUCK FUND	10,000.00	10,000.00	10,000.00
NORTH HAVERHILL			
OPERATING EXP.	15,800.00	15,800.00	15,800.00
TRUCK FUND	10,000.00	10,000.00	10,000.00
FOREST FIRE WARDEN	1,000.00	1,062.88	1,000.00
MUTUAL AID DUES	1,722.42	1,722.42	1,442.40
TELEPHONE	1,681.00	1,733.87	1,800.00
DISPATCH	4,444.00	4,444.00	1,539.00
TOTAL	\$ 80,847.42	\$ 80,963.17	\$ 77,781.40

CATEGORY	BUDGETED	EXPENDED	RECOMMENDED
LIBRARIES:			
WOODSVILLE	8,333.34	8,333.34	8,333.34
NORTH HAVERHILL	6,250.00	6,250.00	6,250.00
HAVERHILL CORNER	6,250.00	6,250.00	6,250.00
PIKE	4,166.66	4,166.66	4,166.66
TOTAL	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00

HEALTH DEPARTMENT:			
HOSPITAL	4,000.00	4,000.00	4,000.00
AMBULANCE	38,000.00	37,690.16	42,000.00
NORTH COUNTRY HOME HEALTH AGENCY	9,494.00	9,494.00	9,494.00
HEALTH OFFICER	400.00	400.00	400.00
SOCIAL SECURITY & MEDICARE	31.00	30.60	31.00
MISCELLANEOUS	00.00	00.00	00.00
TOTAL	\$ 51,925.00	\$ 51,614.76	\$ 55,925.00

PUBLIC WELFARE:	\$ 35,000.00	\$ 18,277.50	\$ 30,000.00
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SENIOR CITIZENS/ MEALS ON WHEELS:	\$ 5,619.00	\$ 5,619.00	\$ 5,844.00
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HAVERHILL RECREATION PROGRAM	\$ 2,500.00	\$ 2,415.60	\$ 2,500.00
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COMMUNITY ACTION:	\$ 2,900.00	\$ 2,900.00	\$ 2,900.00
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PATRIOTIC SERVICES:	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
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RSVP HOME PATROL	\$ 00.00	\$ 00.00	\$ 600.00
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CATEGORY	BUDGETED	EXPENDED	RECOMMENDED
CEMETERIES:			
MAINTENANCE	14,000.00	23,871.39	22,000.00
INSURANCE	1,700.00	1,449.34	1,500.00
TOTAL	\$ 15,700.00	\$ 25,320.73	\$ 23,500.00

ELECTION & REGISTRATION:	\$ 3,000.00	\$ 3,349.95	\$ 1,500.00
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TOWN GARAGE:			
FUEL	250.00	00.00	250.00
UTILITIES	2,500.00	2,910.52	2,900.00
INSURANCE	725.00	147.60	200.00
MAINTENANCE & SUPPLIES	3,000.00	1,987.50	2,500.00
TOTAL	\$ 6,475.00	\$ 5,045.62	\$ 5,850.00

MUNICIPAL BUILDING:			
SEWER CHARGE	500.00	309.75	500.00
FUEL	6,000.00	4,869.51	6,000.00
UTILITIES	4,500.00	4,539.64	4,500.00
INSURANCE	3,000.00	1,471.79	1,500.00
CUSTODIAN	7,000.00	6,303.19	7,000.00
REPAIRS & MAINT.	15,000.00	2,991.90	5,000.00
SOCIAL SECURITY & MEDICARE	540.00	482.23	540.00
UNEMPLOYMENT COMP.	210.00	210.00	210.00
SUPPLIES	1,500.00	1,314.85	1,500.00
MISCELLANEOUS	00.00	00.00	00.00
TOTAL	\$ 38,250.00	\$ 22,492.86	\$ 26,750.00

CATEGORY	BUDGETED	EXPENDED	RECOMMENDED
POLICE DEPARTMENT:			
SALARIES	139,592.00	134,112.87	144,214.00
DARE PROGRAM	1,900.00	1,900.00	3,060.00
HEALTH INSURANCE	20,180.00	20,693.60	22,850.00
RETIREMENT	9,800.00	4,883.97	8,500.00
SOCIAL SECURITY	2,000.00	1,755.46	2,000.00
UNEMPLOYMENT COMP.	1,500.00	2,077.79	2,100.00
MEDICARE	2,000.00	1,584.62	2,000.00
GAS & OIL	4,500.00	5,206.93	5,000.00
INSURANCE	23,000.00	36,260.71	36,275.00
POSTAGE	300.00	385.40	300.00
SUPPLIES	2,200.00	2,095.89	2,200.00
TELEPHONE	4,500.00	4,136.32	4,500.00
MILEAGE	450.00	266.15	300.00
REPAIRS & MAINT.	3,500.00	4,481.53	4,500.00
RENT	108.00	108.00	108.00
TRAINING & MEETINGS	2,700.00	2,731.91	2,700.00
CLOTHING	1,500.00	1,489.58	1,500.00
DISPATCH SERVICE	4,444.00	4,444.00	11,020.00
MISCELLANEOUS	00.00	00.00	100.00
EQUIPMENT	3,260.00	3,278.74	2,000.00
MEDICAL	400.00	783.79	400.00
SUBTOTAL	\$227,834.00	\$232,677.26	\$255,627.00
CRUISER	00.00	00.00	15,907.00
TOTALS	\$227,834.00	\$232,677.26	\$271,534.00

CATEGORY	BUDGETED	EXPENDED	RECOMMENDED
TOWN MAINTENANCE:			
SALARIES	110,838.00	102,346.20	114,165.00
SOC. SEC. & MEDICARE	8,500.00	7,790.41	8,735.00
RETIREMENT	1,900.00	980.70	3,400.00
HEALTH INSURANCE	23,267.00	23,268.60	23,200.00
UNEMPLOYMENT COMP.	1,550.00	1,652.87	1,700.00
CALCIUM CHLORIDE	1,600.00	1,597.50	6,400.00
COLD PATCH	5,000.00	3,831.00	5,000.00
CULVERTS	5,500.00	5,481.25	5,500.00
CONCRETE	2,000.00	367.00	2,000.00
SUPPLIES	5,000.00	4,781.80	5,000.00
GAS & OIL	15,000.00	10,894.51	12,000.00
SAND & GRAVEL/SUMMER	25,000.00	18,234.00	25,000.00
INSURANCE	25,000.00	14,783.28	15,000.00
LUMBER	800.00	859.00	600.00
MACHINE HIRE	15,000.00	11,468.00	15,000.00
TELEPHONE	600.00	545.24	600.00
SALT & SAND	18,000.00	25,721.09	18,000.00
TAR	54,000.00	92,859.35	60,000.00
REPAIRS & MAINTENANCE	22,000.00	31,028.46	26,000.00
NEW EQUIPMENT	2,000.00	1,267.17	2,000.00
SIGNS	1,000.00	976.81	1,000.00
STABILIZATION FABRIC	1,250.00	20.00	1,250.00
SUBTOTAL	\$344,805.00	\$360,754.24	\$351,550.00
TRUCK	40,576.00	39,164.00	00.00
WOODSVILLE ROAD MONEY	97,640.25	97,640.25	89,350.00
TOTALS	\$483,021.25	\$497,558.49	\$440,900.00

CATEGORY	BUDGETED	EXPENDED	RECOMMENDED
BUDGET TOTAL	\$1,190,355.47	\$1,192,168.56	\$1,203,085.40



#### NATIONAL HONOR SOCIETY

Jen Whalen, Chris Wilson, Michelle Smith, Leah McCabe, Lori Chamberlain, Vanessa Moore, Deb Kinney, Heidi Hoffman, Heidi Fortier, Carrie Lee Claudio, Mary Ann Heinemann, Nikki Boutin, Jo Ann Roy, Karen Lamarre, Gretchen Clough, Amy Fournier, Kathleen Roy, Jody Roy, Sherry Jewett, and Mandy Butson.

REVENUES			
CATEGORY	ESTIMATED	RECEIVED	ESTIMATED
FROM LOCAL SOURCES:			
BOAT FEES	1,400.00	1,289.80	1,300.00
DOG LICENSES	4,500.00	5,191.00	5,000.00
FEES	17,500.00	19,500.04	19,500.00
INTEREST/PENALTIES	45,000.00	115,123.19	90,000.00
MOTOR VEHICLE REG.	280,000.00	292,076.00	290,000.00
AIRPORT	14,500.00	5,110.00	11,000.00
POLICE	2,500.00	8,038.63	8,000.00
PRIVATE DETAILS	10,000.00	11,163.00	10,500.00
RENT/MUNIC. BLDG.	14,500.00	14,499.96	14,500.00
PLANNING BOARD	1,000.00	1,022.01	1,000.00
FIRE DEPARTMENTS	900.00	1,088.04	1,000.00
BUILDING PERMITS	1,250.00	1,175.00	1,250.00
MISCELLANEOUS	4,000.00	5,683.15	5,500.00
INTEREST/INVESTMENTS	22,500.00	9,787.31	14,000.00
CEMETERIES	1,500.00	11,858.25	8,000.00
TOWN MAINTENANCE	4,450.00	40,052.86	4,500.00
TOTAL	\$ 427,400.00	\$ 542,658.24	\$ 485,050.00
FROM THE STATE OF NEW HAMPSHIRE:			
REVENUE BLOCK GRANT	90,000.00	101,662.16	100,000.00
HIGHWAY BLOCK GRANT	89,000.00	92,342.70	105,000.00
FOREST CONSERVATION	1,000.00	1,276.29	1,000.00
AERONAUTICS COMM.	1,340.00	1,365.20	1,300.00
TOTAL	\$ 181,340.00	\$196,646.35	\$ 207,300.00

TAXES OTHER THAN PROPERTY:				
RESIDENT TAXES	22,500.00	23,690.00	22,000.00	
YIELD TAXES	10,000.00	15,396.76	10,000.00	
NATIONAL BANK TAX	00.00	1.53	00.00	
HYDRO PAYMENT	2,250.00	1,931.56	2,000.00	
CURRENT USE PENALTIES	7,500.00	5,390.00	2,500.00	
TOTAL	\$ 42,250.00	\$ 46,409.85	\$ 36,500.00	
TOTAL REVENUES	\$ 650,990.00	\$ 785,714.44	\$ 728,850.00	



One of the many church suppers held on the Haverhill Common.

MINUTES OF ANNUAL TOWN MEETING  
MARCH 12, 1992

The Annual Town Meeting opened at the James R. Morrill Elementary School in North Haverhill at 8:00 A.M. Moderator Archie Steenburgh read the first two articles of the warrant pertaining to the ballot vote.

Article 1: To choose by a non-partisan ballot one Selectman for a term of three [3] years; a Town Clerk for a term of one [1] year; a Tax Collector for a term of one [1] year; A Treasurer for a term of one (1) year; and a Trustee of Trust Funds for a term of three (3) years; a Moderator for a term of two (2) years; and a Supervisor of the Checklist for a term of six (6) years.

Article 2: To announce the results of the balloting on Article One.

Selectman - Three Year Term

Robert Rutherford	286	A. F. Stiegler III	8
Harry Simano	6		

Tax Collector - One Year Term

Norma Lavoie	286
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Town Clerk - One Year Term

Helen M. Smith	285
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Town Treasurer - One Year Term

Robert F. Miller, Jr.	284
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Trustee of Trust Funds - Three Year Term

A. F. Stiegler, III	8
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Moderator - Two Year Term

Archie Steenburgh	291
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Supervisors of Checklist - Six Year Term

Barbara Eno	169	Wyllian Thompson	110
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Article 3: To choose a Cemetery Commissioner for a term of five [5] years; to choose a Library Trustee for a term of three [3] years, and to choose any other necessary Town official.

Everett Sawyer moved that Charles Hall be chosen as Cemetery Commissioner for a term of five (5) years. Harry Simano seconded the motion. So voted by a voice vote.

Everett Sawyer moved that Timothy McKenna be chosen as a Library Trustee for a term of three (3) years. It was so voted by voice vote.

Article 4: To hear the reports of the Selectmen, Treasurer, Cemetery Commissioners, and other Town Officers and Committees heretofore chosen and pass any vote relating thereto.

Donald Miller moved that the reports as printed in the Annual Town Report be accepted. Katherine Blaisdell seconded the motion. Passed by a voice vote.

Homer May asked the Tax Collector to give an accounting of the taxes that are outstanding.

**NORMA LAVOIE**  
*Tax Collector*  
**Town Of Haverhill**  
**Woodsville, New Hampshire 03785**

(603) 747-2441

Year	Warrants	Uncollected as of 12/31	Percentage
1991	4,345,999.62	846,584.51	19
1990	4,135,050.57	780,282.71	19
1989	3,511,922.39	548,426.68	16
1988	3,000,130.45	381,779.58	13
1987	2,472,869.42	967,965.15	39 *

\* Due date Jan. 1988

Article 5: To see if the Town will vote to authorize the Selectmen to issue interest bearing notes in anticipation of taxes and to provide for the expenses of the current year.

Steve Wellington moved the article be accepted as printed. Donald Miller seconded the motion. Passed by a voice vote.

Article 6: To see if the Town will vote to authorize the Selectmen to apply for, receive and expend Federal and State grants, which may become available during the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money.

Donald Miller moved the Article be accepted as printed. Victor Smith seconded the motion. Passed by a voice vote.

Article 7: To see if the Town will vote to authorize the Selectmen to sell real estate acquired by the Town through Tax Collector's Deeds, by public auction sale or by advertising for sealed bids, except that the Selectmen would be empowered, but not required, to make one last offer to the person who was divested of his property and a late redemption would be allowed upon payment of all taxes, costs and interest.

Stephen Wellington moved the Article, Donald Miller seconded. Homer May moved to amend this article to read "the Selectmen would be empowered and required". Frank Natola seconded the motion. This amendment was defeated by a voice vote. James Frezza moved to amend this article also, to read "the Selectmen would be empowered to make a reasonable attempt to make one last offer to the person". Homer May seconded this amendment. This amendment was passed by a voice vote. The article was passed as amended by a voice vote.

Article 8: To see if the Town will vote to authorize the Moderator to appoint a Budget Committee to recommend to the next Annual Town Meeting the amounts to be raised for various purposes, such recommendations to be printed in the next Annual Report.

Victor Smith moved the article be accepted as printed. Everett Sawyer seconded the motion. Passed by a voice vote.

Article 9: To see if the town will vote to make any alterations in the amount of money to be raised and appropriated for the ensuing year for the support of the Town as recommended by the Budget Committee in its report, to raise and appropriate all sums so determined for said purposes, and pass any other vote relating thereto.

The Moderator recognized Selectman Harry Simano. Harry explained, do to an error in calculation in the road money that is due Woodsville Precinct, the budget will be \$1,190,355.47 which is an increase of \$19,265.05. This change is do to the fact that Woodsville increased the boundaries of the Precinct. Woodsville Precinct gets 20% of the road money that is raised by the Town, this is locked in at 20% by the Legislature. This motion was seconded by Ruth Wellington. After much discussion, Stephen Wellington asked for the question. Pamela Miller seconded the motion. It was so voted. The article was passed by a voice vote.

Article 10: To see if the Town will vote to authorize the Selectmen to accept the conveyance of the James R. Morrill Elementary School building from the Haverhill Cooperative School District, and to raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000.00) for the purpose of making renovations to the building.

James Frezza moved the article be accepted as printed. Cheryl Towne seconded the motion. Selectman, Richard Kinder, explained how the \$75,000.00 would be spent - flooring, painting, vault, ceiling, lights, handicap bathroom, also new partitions and doors so some of the classrooms can be divided. After much discussion, Frank Natola moved this article be tabled. Homer May seconded the motion. This motion was defeated by a voice vote. Edward Young made the motion that this article be voted on by ballot. Fran Rutstein seconded the motion. This motion was defeated by a voice vote. Francis Stoddard moved the question, Michael Kennedy seconded. This was passed by a voice vote. This Article was passed as written by a voice vote.

Article 11: To see if the Town will vote to value and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) for the purchase of the VFW field.

Mike Conrad moved the article, Cheryl Towne seconded. Wayne Brooks moved this article be tabled, Gary Hatch seconded. It was voted to table this article.



Article 12: To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) for reconstruction of a section of Brushwood Road.

Larry Sedgwick moved the article. Cheryl Towne seconded. After much discussion, Michael Kennedy asked to move the question, James Frezza seconded the motion. This was passed by a voice vote. The Article to raise \$20,000.00 for reconstruction of a section of Brushwood Road was defeated by a voice vote.

Article 13: To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) for the support of the Cottage Hospital.

Douglas Teschner moved the article. Stephen Wellington seconded. This article was defeated by a voice vote.

Article 14: To see if the Town will vote to raise and appropriate the sum of Five Thousand Six Hundred Thirteen Dollars and Seventy Two Cents (\$5,613.72 for the support of White Mountain Mental Health and Developmental Services.

Larry Norcross moved this article be tabled Russell Gover seconded the motion. This motion was defeated by a voice vote. Jack Brill moved the article be accepted as printed. Stephen Wellington seconded the motion. Jack Brill explained what this money is for. They rent 2 rooms in Jack's building. Fran Rutstein said that if they are requesting support from the Town that someone from White Mountain Mental Health should be there to explain and answer people's questions. Jim Frezza moved the question, Bill Horne seconded. This was passed by a voice vote. This article to raise \$5,613.72 was defeated by a voice vote.

Article 15: To see if the Town will vote to raise and appropriate the sum of Six Hundred Dollars (\$600.00) for the support of the RSVP Home Patrol.

Jim Frezza moved the article. Bill Horne seconded. Edith Celley was there to explain that she is the Director of Grafton County Retired Senior Volunteer Program. The volunteers are all retired or semi-retired and are all over 60. The Home Patrol regularly checks unoccupied homes and report directly to the police if they find something

suspicious. The volunteers give of their time but are paid for the mileage at the rate of \$ .20 per mile, the route is about 35 to 40 miles. In a year they drive about 4000 miles. This article was passed by a unanimous voice vote.

Article 16: To see if the Town will vote to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000.00) for repair work on the Jeffers Hill Bridge.

Russell Gover moved the article. Everett Sawyer seconded the motion. After a discussion about how the repairs would be done, Wayne Whitney moved that \$5,500.00 be raised to repair the Jeffers Hill Bridge. Larry Sedgwick seconded the motion. The amendment was passed by a voice vote. The article was passed as amended.

Article 17: To see if the Town will vote to authorize the sum of Six Thousand Dollars (\$6,000.00) to redraft and update the town tax maps.

Homer May moved the article, Stephen Wellington seconded the motion. This article was defeated by a voice vote.

Article 18: To see if the Town will vote to authorize the withdrawal of the sum of Twenty Five Thousand Dollars (\$25,000.00) from the vehicle capital reserve fund to be applied to the purchase of a new highway truck. The purchase of the highway truck is authorized in the town operating budget (Highway Department).

Donald Miller moved the article. Everett Sawyer seconded. This article was passed by a voice vote.

Article 19: To take any other action that may legally come before this meeting.

Russell Brooks moved to adjourn, Lesa Lakeman-McDonald seconded. It was so voted at 9:35 p.m.

Thanks was given to Harry Simano for serving the Town as Selectman for the past three years.

Respectfully submitted:

Helen M. Smith  
Town Clerk

# **DETAIL #1: TOWN OFFICERS' SALARIES**

<b>SELECTMEN</b>	
Harry E. Simano	625.00
Ernest A. Towne	3,000.00
Richard G. Kinder	2,500.00
Robert J. Rutherford	1,875.00
<b>MODERATOR</b>	
Archie H. Steenburgh	300.00
<b>ANIMAL CONTROL OFFICER</b>	
George Cataldo	3,489.00
<b>TAX COLLECTOR</b>	
Norma E. Lavoie	20,835.00
<b>TOWN CLERK</b>	
Helen M. Smith	20,835.00
<b>TREASURER</b>	
Robert F. Miller	1,600.00
<b>TRUSTEE OF TRUST FUNDS</b>	
James E. Graham	200.00
<b>SOCIAL SECURITY &amp; MEDICARE</b>	
Woodsville Guaranty Savings Bank	4,227.21
<b>HEALTH INSURANCE</b>	
NH Municipal Association-Health Insurance Trust	7,271.28
<b>WORKMEN'S COMPENSATION FUND</b>	
Compensation Funds of NH	362.03
<b>UNEMPLOYMENT COMPENSATION FUND</b>	
Compensation Funds of NH	75.00
<b>Total</b>	<b>\$ 67,194.52</b>

# **DETAIL #2: TOWN OFFICERS' EXPENSES**

<b>NEW EQUIPMENT</b>	
Lyndonville Office Equipment	269.00
<b>REGISTER OF DEEDS</b>	
Grafton County Registry	5,109.60
<b>REGISTER OF PROBATE</b>	
Grafton County Probate Court	4.00
<b>ADVERTISING</b>	
Tuck Press	33.00
North Country News Independent	109.00
<b>DUES</b>	
New Hampshire Municipal Association	1,280.68
N.H. Association of Assessing Officials	20.00
N.H. Tax Collectors Association	15.00
N.H. City & Town Clerks Association	20.00
N.H. Government Finance Officers Association	25.00
New England Assn. of City & Town Clerks	10.00

# **INSURANCE & BONDS**

Compensation Funds of N.H.	543.05
The H.J. Graham Agency	752.00
NH Municipal Assn.-Property/Liability Trust	5,140.50
<b>MEALS &amp; MILEAGE</b>	
Norma E. Lavoie	19.20
Patricia G. Klark	175.61
Brenda Jewett	133.40
<b>POSTAGE</b>	
Pitney-Bowes, Inc.	106.27
U.S. Postal Service	6,307.38
Brenda Jewett	200.00
<b>PRINTING &amp; TOWN REPORT EXPENSE</b>	
Marvin Portrait Studios	72.00
White Mt. Publishers	5,185.00
Cub Scouts	500.00
Ideal Business Products	1,220.22
<b>REPAIRS &amp; MAINTENANCE</b>	
Business Management Systems	1,123.10
Compuquest Computer Solutions	285.84
Lyndonville Office Equipment	753.75
Ossipee Mt. Electronics	54.85
Clark Business Machines	212.45
<b>SUPPLIES</b>	
Dow Manufacturing Company	74.83
Clark Business Machines	41.09
Lyndonville Office Equipment	2,412.26
Journal Opinion	15.00
Deluxe Business Forms	546.52
Ormsby's Computer Center	79.00
Tuck Press	39.92
Butterworth Legal Publishers	272.20
U.S. Postal Service	64.00
Real Data Corporation	40.00
NH Municipal Association	6.00
GBF Information Systems	200.81
Treasurer, State of NH	77.54
Compuquest Computer Solutions	16.95
Loring, Short & Harmon	10.50
Quill Corporation	294.33
MacLean-Hunter Reports	94.00
<b>TELEPHONE</b>	
New England Telephone	2,510.20
AT & T	349.57
Yellow Pages of New England	161.50
<b>MEETINGS &amp; TRAINING</b>	
NH Municipal Association	215.00
NH Tax Collectors Association	190.00
Business Management Systems	100.00
Balsams Resort Hotel	300.00
North Country Council, Inc.	30.00
Center of N.H.	181.44

Helen M. Smith	243.33
Norma E. Lavoie	340.20
National Businesswomen's Seminar	98.00
Padgett-Thompson	290.00

#### SALARIES

Patricia G. Klark	21,765.06
Brenda L. Jewett	14,851.20

#### SOCIAL SECURITY

Woodsville Guaranty Savings Bank	2,415.59
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#### MEDICARE

Woodsville Guaranty Savings Bank	564.69
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#### HEALTH INSURANCE

Brenda L. Jewett	1,500.00
Patricia G. Klark	1,500.00

#### UNEMPLOYMENT COMPENSATION

Compensation Funds of NH	420.00
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#### GROUP I RETIREMENT

NH Retirement System	631.89
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#### APPRAISALS

Bruce J. Bean	10,260.00
Town of Lancaster, NH	5.00
Emma J. Cardin	

Total	\$ 94,833.52
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#### Detail #3: AUDIT EXPENSE

Vachon, Clukay & Co., P.C.	\$ 8,068.00
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Total	\$ 8,068.00
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#### DETAIL #4: LEGAL EXPENSE

Moulton Law Firm	1,077.05
Laurence F. Gardner	1,620.88
Publication Sales	79.00
David N. Cole	85.00
Haverhill District Court	60.00

Total	\$ 2,921.93
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#### DETAIL #5: BONDS & NOTES

#### TAX ANTICIPATION NOTES

Woodsville Guaranty Savings Bank	625,000.00
Fleet Bank	400,000.00

TOTAL	\$ 1,025,000.00
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#### DETAIL #6: INTEREST EXPENSE

##### TEMPORARY LOANS

Woodsville Guaranty Savings Bank	7,560.60
Fleet Bank	2,586.11

TOTAL	\$ 10,146.71
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#### DETAIL #7: PRIVATE DUTY DETAILS

##### SALARIES

Roy F. Irwin	534.00
Barry S. MacDonald	583.00
H. Wayne Dickey	816.00
Edward J. Savoy	1,309.00
Allen D. Wright	702.00
Robin R. Irwin	276.00
Walter R. George	1,259.50
Jeffery L. Williams	473.00
Chester A. Page	623.00
Ronald W. Fournier	276.00
Gerald E. Morse	498.00
Bernard A. Marvin, Jr.	162.00
Clifford Batchelder	774.00
Terry K. Alexander	490.00
Charles A. Nelson	234.00

##### SOCIAL SECURITY

Woodsville Guaranty Savings Bank	305.18
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##### MEDICARE

Woodsville Guaranty Savings Bank	112.42
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##### RETIREMENT

N.H. Retirement System	133.98
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##### UNEMPLOYMENT COMPENSATION

Compensation Funds of NH	225.00
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##### WORKERS' COMPENSATION

Compensation Funds of NH	270.00
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TOTAL	\$ 10,056.08
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#### DETAIL #8: AIRPORT

##### INSURANCE

The H.J. Graham Agency, Inc.	900.00
NHMA-Property/Liability Trust	90.40

##### REPAIRS & MAINTENANCE

North Haverhill Water & Lighting District	85.50
Calkins Portable Toilets	50.00
Boudreault Plumbing, Inc.	394.19
Roland McKean	170.00
Fortier Enterprises	247.15
Gorman Brothers, Inc.	9,120.00

Elliott Construction	1,000.00
LIGHTS	
Connecticut Valley Electric Co.	341.90
TELEPHONE	
New England Telephone	505.41
<b>TOTAL</b>	<b>\$ 12,904.55</b>

#### DETAIL #9: PLANNING BOARD

EXPENSES	
Patricia G. Klark	800.00
Woodsville Guaranty Savings Bank	124.00
Woodsville Guaranty Savings Bank	29.00
NH Retirement System	50.30
Lobdell Associates	1,200.00
Butterworth Legal Publications	83.50
Tuck Press	99.00
NH Municipal Association	25.00
US Postmaster	1,196.07
<b>TOTAL</b>	<b>\$ 3,399.37</b>

#### DETAIL #10: DOG DAMAGE

EXPENSES	
Linda Smith	1,705.72
Oxbow Veterinary Clinic	129.00
Edwin Blaisdell, DVM	711.00
Tuck Press	33.00
Homestead Press	85.29
US Postmaster	164.88

**TOTAL \$ 2,828.89**

#### DETAIL #11: COMMUNITY ACTION PROGRAM

**\$ 2,900.00**

#### DETAIL #12: FIRE DEPARTMENTS

OPERATING FUNDS & TRUCK FUND	
Woodsville Fire Department	26,200.00
North Haverhill Fire Department	25,800.00
Haverhill Corner Fire Department	20,000.00
FOREST FIRE WARDEN	
Puf-Co	65.00
North Haverhill Fire Department	634.17
Woodsville Fire Department	363.71
Twin State Mutual Aid	1,722.42
TELEPHONE	
New England Telephone	1,713.87

Yellow Pages of New England	20.00
DISPATCH	
Grafton County Sheriffs' Department	4,444.00

**TOTAL \$ 80,963.17**

#### DETAIL #13: LIBRARIES

Woodsville Free Library	8,333.34
Haverhill Corner Library	6,250.00
North Haverhill Library	6,250.00
Pike Library	4,166.66

**TOTAL \$ 25,000.00**

#### DETAIL #14: HEALTH DEPARTMENT

Cottage Hospital	4,000.00
Woodsville Rescue Ambulance	37,690.16
North Country Home Health Agency	9,494.00
David Frechette	400.00
Woodsville Guaranty Savings Bank	30.60

**TOTAL \$ 51,614.76**

#### DETAIL #15: PUBLIC WELFARE

Rent	13,105.20
Fuel & Utilities	2,523.20
Groceries	209.40
Medical	1,081.00
Miscellaneous	1,358.70

**TOTAL \$ 18,277.50**

#### DETAIL #16: SENIOR CITIZENS

Grafton County Senior Citizens	5,619.00
Grafton County RSVP	600.00

**TOTAL \$ 6,219.00**

#### DETAIL #17: PATRIOTIC SERVICES

Ross-Wood Post #20 [American Legion]	550.00
4th of July Committee	950.00

**TOTAL \$ 1,500.00**

#### DETAIL #18: CEMETERIES

MAINTENANCE	
Haverhill Cemetery Commission	2,000.00

Everett Sawyer	7,347.13
William Horne, Sr.	6,328.97
Everett Sawyer, III	852.00
Everett Sawyer, IV	4,712.06
Lloyd Mason, Sr.	445.63
Robert J. Rutherford	250.00
Harry E. Simano	100.00
Maurice E. Horne	100.00
Edward F. Norcross	100.00
Robert C. Hall, Jr.	100.00
Woodsville Guaranty Savings Bank	1,514.89
NH Retirement System	20.71
INSURANCE	
Compensation Funds of NH	1,189.08
NHMA-Property/Liability Trust, Inc.	260.26
<b>TOTAL</b>	<b>\$ 25,320.73</b>

#### DETAIL #19: ELECTION & REGISTRATION

##### SUPERVISORS OF THE CHECKLIST

Alton Cleveland	325.00
Mary Ann Dellinger	400.00
Oland V. Bylow	575.00

##### BALLOT CLERKS

Florence G. Jones	250.00
Shirley McKean	250.00
E. June Hill	112.50
Bertha Farnham	30.00
Wilfred C. Hill	77.50
Dorothy Davidson	65.00
Emma J. Cardin	25.00
Brenda L. Jewett	21.48
Lynda Fredenberg	15.00
Cheryl McKean	15.00
Sandra Brown	15.00
Bertha Aremburg	15.00
Hazel M. Carr	15.00
John L. Farnham, Jr.	15.00

##### SOCIAL SECURITY

Woodsville Guaranty Savings Bank	147.35
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##### MEDICARE

Woodsville Guaranty Savings Bank	34.49
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##### EXPENSES

Tuck Press	578.00
Helen M. Smith	14.65
Alton Cleveland	60.76
Mary Ann Dellinger	72.80
Oland V. Bylow	32.42

<b>TOTAL</b>	<b>\$ 3,349.95</b>
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#### DETAIL #20: TOWN GARAGE

UTILITIES	
Connecticut Valey Electric	2,910.52
INSURANCE	
NHMA-Property/Liability Trust, Inc.	147.60
MAINTENANCE & SUPPLIES	
Arrow Equipment, Inc.	580.60
Kar Products	125.70
Oakes Brothers, Inc.	414.82
Grossman's	98.44
Raymond Shepardson	96.00
Vanguard Manufacturing	25.00
Burt's Rubbish Removal	120.00
Northern Petroleum Co.	38.50
Bigelow Waste Co.	163.89
Ames Department Store	19.99
Hood Plumbing & Heating	64.56
Casella Waste Management, Inc.	240.00
<b>TOTAL</b>	<b>\$ 5,045.62</b>

#### DETAIL #21: MUNICIPAL BUILDING

##### CUSTODIAN'S SALARY

Robert E. Bailey	6,041.94
Kristen Wolfe	261.25

##### SOCIAL SECURITY

Woodsville Guaranty Savings Bank	390.83
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##### MEDICARE

Woodsville Guaranty Savings Bank	91.40
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##### SEWER CHARGE

Woodsville Water & Light Department	309.75
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##### FUEL

Gary's Fuel, Inc.	4,837.31
Country Gas Service	32.20

##### UTILITIES

Woodsville Water & Light Department	4,483.96
Country Gas Service	55.68

##### INSURANCE

Compensation Funds of NH	543.05
NHMA-Property Liability Trust, Inc.	928.74

##### UNEMPLOYMENT COMPENSATION

Compensation Funds of NH	210.00
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##### SUPPLIES

Scruggs Hardware	2.29
Lyndonville Office Equipment	305.43
Kenco, Inc.	300.52
Woodsville True Value Hardware	27.45
Pace Membership Warehouse	35.00
Quill Corporation	634.21
E.T. & H.K. Ide, Inc.	9.95

##### REPAIRS & MAINTENANCE

Royal Electric Co., Inc.	73.57
Alfred's Plumbing & Heating	635.04

E.T. Fadden	1,780.00
Burt's Rubbish Removal	96.00
Treasurer, State of NH	50.00
Grossman's	10.97
Ken's Locksmithery	123.00
Kennedy Automotive, Inc.	4.40
Woodsville True Value Hardware	17.49
Casella Waste Management, Inc.	192.00
Scruggs Hardware	9.43

TOTAL	\$ 24,492.86
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# DETAIL #22: POLICE DEPARTMENT

CHIEF OF POLICE	
Walter R. George	26,775.06
OFFICERS	
Edward J. Savoy	23,294.66
Barry S. MacDonald	20,689.07
Jeffery L. Williams	21,182.54
Chester A. Page	12,215.03
Terry K. Alexander	11,402.50
SECRETARY	
Marion G. Stapelfeld	12,722.28
SPECIALS	
Roy F. Irwin	2275.00
Ronald W. Fournier	329.00
Donna Ransmeier	21.00
Charles A. Nelson	329.00
Robin R. Irwin	1036.00
Gerald E. Morse	819.00
Allen D. Wright	528.50
H. Wayne Dickey	101.50
Bernard A. Marvin, Jr.	479.50
Clifford E. Batchelder	1883.00
SOCIAL SECURITY	
Woodsville Guaranty Savings Bank	1,755.46
MEDICARE	
Woodsville Guaranty Savings Bank	1,584.62
HEALTH INSURANCE	
NHMA-Health Insurance Trust, Inc.	18,693.60
Chester A. Page	500.00
Jeffery L. Williams	1,125.00
Edward J. Savoy	375.00
GROUP I RETIREMENT	
NH Retirement System	84.17
GROUP II RETIREMENT	
NH Retirement System	4,799.80
INSURANCE	
Compensation Funds of NH	7,332.71
NHMA-Property/Liability Trust, Inc.	28,928.00
UNEMPLOYMENT COMPENSATION	
Compensation Funds of NH	2,077.79

# EQUIPMENT

Neptune, Inc.	1,720.00
Wells River Savings Bank	1,000.00
Radio Shack	199.95
Metromedia Paging	75.90
Terry Alexander	49.95
Small Business Adv. Inst.	37.00
Marlene Dougherty	21.90
Butterworth Legal Publishers	140.00
Ossipee Mt. Electronics	34.00

# GAS & OIL

Treasurer, State of N.H.	5,158.34
Grafton County Sheriffs Department	38.71
Grafton County Commissioners	9.88

# POSTAGE

Pitney-Bowes, Inc.	106.23
US Postmaster	279.17

# SUPPLIES

Butterworth Legal Publishers	18.50
Ames Department Stores	192.34
Baja Books	13.85
Equity Publishing Company	300.20
Dowe Industries, Inc.	74.95
Woodsville True Value Hardware	5.97
Grossman's	3.91
Radio Shack	301.18
Quill Corporation	348.17
Lyndonville Office Equipment	99.50
Woodsville Guaranty Savings Bank	25.00
Haverhill Police Department	30.53
Tuck Press	25.00
Belcom Industries	68.20
Butson's Supermarket	124.08
The Way We Were Outlet	6.28
Gall's, Inc.	59.44
Clifford Batchelder	15.00
Scruggs Hardware	37.80
Little River Guns	35.00
Lawyers' Diary & Manual	66.00
Maxwell Lab	70.69
Lynn-Peavey Company	29.95
Shamrock Scientific	13.75
Day-Timers, Inc.	49.60
Cottage Hospital	27.00
ToxTrap, Inc.	54.00

# TELEPHONE

New England Telephone	3,766.87
AT & T	349.45
Yellow Pages of New England	20.00

# REPAIRS & MAINTENANCE

A.D. Sanel Auto Parts	147.92
Dud's, Inc.	303.28
Fadden Automotive	1,611.97
MSS Communications	45.00

Kennedy Automotive, Inc.	40.84
Grafton Motor Sales, Inc.	519.42
Ossipee Mt. Electronics	82.50
APCO-AFC, Inc.	185.00
Lyndonville Office Equipment	455.24
Grafton County Sheriffs Department	711.16
Federal Licensing, Inc.	65.00
Lavoie's Service Station	101.00
D & P's Pit Stop	46.00
Treasurer, State of NH	40.00
Peter Thompson	62.50
Pete's Tire & Auto	64.70
MISCELLANEOUS/MEDICAL	
Cottage Hospital, ICTT	394.87
Hitchcock Clinic	170.00
Littleton Regional Hospital	57.78
Williams Radiology Assoc.	24.00
Lucille Ross	137.14
DISPATCH SERVICE	
Grafton County Sheriffs Department	4,444.00
CLOTHING	
Neptune, Inc.	1,439.58
The Way We Were Outlet	50.00
TRAINING & MEETINGS	
Success Builders	158.00
NH Safety Council	50.00
Granite State C.I.S.D.	70.00
L.E. Net	295.00
National Assn. of Chiefs of Police	60.00
National Seminars Group	98.00
NH Assn. of Chiefs of Police	20.00
Eagle Point Gun	817.00
Arrest Law Bulletin	46.80
Small business Adv. Inst.	37.00
Ken's Ammo & Reloading	134.00
Shomer-Tec	36.00
Galls, Inc.	35.49
Grossman's	177.62
JPMA	35.00
NH Chapter of the IAAI	35.00
M. Thornton Stress Management	50.00
University of Delaware	142.00
National Businesswomen's Seminar	49.00
Rockwood Corporation	90.00
Barry MacDonald	20.00
Butterworth Legal Publishers	140.00
Ossipee Mt. Electronics	37.00
Seponix Corporation	99.00
RENT	
Woodsville Water & Light Department	108.00
MILEAGE	
Ken Borgia	35.63
Edward Savoy	129.72
Barry MacDonald	32.40

Jeffery Williams	68.40
<b>TOTAL</b>	<b>\$ 232,677.26</b>
<b>DETAIL #23: TOWN MAINTENANCE</b>	
ROAD AGENT'S SALARY	
A. James Boucher	24,999.12
HIGHWAY CREW'S WAGES	
Jon R. Irwin	21,600.32
Gene H. Gadwah	17,402.86
Everett H. Sawyer, III	18,326.71
Herbert G. Chamberlain, Jr.	18,502.54
Clifford E. Batchelder	1,136.25
GROUP I RETIREMENT	
NH Retirement System	980.70
SOCIAL SECURITY	
Woodsville Guaranty Savings Bank	6,311.97
MEDICARE	
Woodsville Guaranty Savings Bank	1,478.44
HEALTH INSURANCE	
NHMA-Health Insurance Trust, Inc.	23,268.60
INSURANCE	
Compensation Funds of NH	8,326.78
NHMA-Property/Liability Trust, Inc.	6,456.50
UNEMPLOYMENT COMPENSATION	
Compensation Funds of NH	1,652.87
CALCIUM CHLORIDE	
Farm Plan	1,597.50
COLD PATCH	
Blaktop, Inc.	3,831.00
CULVERTS	
Brown's Concrete Products	32.50
Lawrence Sangravco	334.50
SUPPLIES	
UniFirst Corporation	1,328.45
Donbeck Sales	205.50
Lawson Products, Inc.	445.85
Grossman's	184.00
KAR Products	927.48
Phoenix Distributors	131.90
Road Agent Association	20.00
E.T. & H.K. Ide, Inc.	295.40
Hood Plumbing & Heating	20.53
Deb's Wheel & Deal Shop	96.89
Northern Petroleum Co.	23.80
Atlantic Highway Sign Co.	836.00
Journal Opinion	34.00
Scruggs Hardware	18.81
Harry Simano	69.95
M & M Equipment Co.	46.61
Reynolds & Son, Inc.	78.12
Clark Business Machines	18.52

GAS & OIL		
Gary's Fuel, Inc.	10,303.25	
Country Gas Service	441.51	
Texas Refinery Corporation	149.75	
SAND & GRAVEL		
Morrill Construction, Inc.	10,584.00	
Donald Beattie	7,650.00	
LUMBER		
Poulsen Lumber Co., Inc.	490.77	
Oakes Brothers, Inc.	368.23	
MACHINE HIRE		
Ted's Excavating	5,417.50	
David J. Locke	1,350.00	
Woodsville Water & Light Dept.	312.50	
Albert J. Boucher	400.00	
Green Thumb	88.00	
E.J. Owens	2,600.00	
Robert E. Clifford Builders	900.00	
Tyler Brothers Excavating	400.00	
TELEPHONE		
New England Telephone	526.74	
Yellow Pages of New England	18.50	
SALT & SAND		
AKZO Salt, Inc.	18,816.09	
Edwin Blaisdell	3,455.00	
Donald Beattie	3,450.00	
TAR		
Pike Industries, Inc.	35,120.59	
Gorman Brothers, Inc.	57,738.76	
REPAIRS & MAINTENANCE		
E-Z Steel & Fabrication	491.61	
M & M Equipment, Inc.	59.85	
Hood Plumbing & Heating	258.44	
Farm Plan	1,016.70	
Fadden Automotive, Inc.	10,521.93	
Dud's	30.00	
Scruggs Hardware	27.49	
KAR Products	474.39	
Grafton Motor Sales	132.47	
Deb's Wheel & Deal Shop	290.99	
Wilson Tire, Inc.	650.46	
Reynolds & Son	2,364.98	
B-B Chain Co.	250.00	
Chadwick BaRoss, Inc.	2,962.40	
Grossman's	77.34	
Donbeck Sales	178.00	
Shaw Communications	988.90	
Liberty International Truck	1,065.64	
NE Equipment Co.	4,827.96	
Partstown/Woodsville	680.25	
Goss Tire Co.	483.00	
Jim Fielder Services	3,009.39	
Country Gas Service	91.11	
Howard P. Fairfield, Inc.	95.16	

NEW EQUIPMENT	
Farm Plan	277.17
Reynolds & Son, Inc.	990.00
SIGNS	
Reynolds & Son, Inc.	152.45
Atlantic Highway Sign Co.	375.00
Treasurer, State of NH	193.88
Oakes Brothers, Inc.	255.48
STABILIZATION FABRIC	
University of NH	20.00
TRUCK PURCHASE	
Liberty International Truck	29,404.00
M & M Equipment, Inc.	9,757.00
State of NH-DMV	3.00
ROAD MONEY	
Woodsville Fire District	97,640.25
TOTAL	
	\$ 497,558.49
DETAIL # 24: FEES TO STATE OF NH	
	\$ 7,290.75
DETAIL #25: PAYMENTS TO PRECINCTS	
Haverhill Corner Precinct	27,632.00
Woodsville Precinct	65,402.00
North Haverhill Precinct	10,470.00
Mountain Lakes Precinct	183,853.00
TOTAL	
	\$ 287,357.00
DETAIL #26: HAVERHILL COOP. SCHOOL DISTRICT	
	\$ 3,829,562.00
DETAIL #27: TAX LIENS	
Norma E. Lavoie, Tax Collector	415,009.28
TOTAL	
	\$ 415,009.28
DETAIL #28: REFUNDS	
Becket Farms	32.37
Susan Condodemetraky	4.49
Clough Transportation	70.00
Terri Chaffee	14.00
Neptune, Inc.	208.00
Walker Motor Sales, Inc.	9.00
Real Dube	14.00
Errold Nelson	433.82
TOTAL	
	\$ 785.68



**DETAIL #29: HAVERHILL RECREATION PROGRAM**

Wells River Valley Softball League	170.00
Conn. Valley Little League	275.00
Green Mountain Monogram	315.00
Keith's 11 Sporting Goods	880.60
Robert Lang	400.00
Upper Valley Softball Association	85.00
Oliverian Recreation Assn.	290.00

<b>TOTAL</b>	<b>\$ 2,415.60</b>
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**DETAIL #30: SOLID WASTE PLAN**

North Country Council, Inc.	83.41
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<b>TOTAL</b>	<b>\$ 83.41</b>
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**DETAIL #31: MASTER PLAN**

Lobdell Associates	1,550.00
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<b>TOTAL</b>	<b>\$ 1,550.00</b>
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**DETAIL #32: COUNTY TAX**

Kathleen Ward, Treasurer	219,456.00
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<b>TOTAL</b>	<b>\$ 219,456.00</b>
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**DETAIL #33: JEFFERS HILL BRIDGE**

Town of Haverhill	5,500.00
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<b>TOTAL</b>	<b>\$ 5,500.00</b>
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**DETAIL #34: MORRILL BUILDING ACCOUNT**

Gary's Fuel, Inc.	1,470.00
Everett Sawyer	100.15
NHMA-Property/Liability Trust, Inc.	294.00
Town of Haverhill	73,135.85

<b>TOTAL</b>	<b>\$ 75,000.00</b>
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**DETAIL #35: REGIONAL ASSOCIATIONS**

North Country Council, Inc.	3,038.00
Community Action Outreach Program	2,900.00

<b>TOTAL</b>	<b>\$ 5,938.00</b>
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**DETAIL #36: UNINSURED CLAIMS**

John Arrigo	910.27
Northalnd Auto Body	1,000.00

<b>TOTAL</b>	<b>\$ 1,910.27</b>
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**DETAIL #37: MISCELLANEOUS**

DC Auto Body	4,038.68
NH Municipal Association	60.00
NH Fish & Game Department	20.00
Charter Trust Co.	104.54
State of NH	30.00
Town of Haverhill	1,285.62

<b>TOTAL</b>	<b>\$ 5,538.84</b>
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# MISCELLANEOUS ACCOUNTS REPORTED BY TREASURER

Dean Memorial Airport Account	Brushwood Road Account
Balance 12/31/91 176.41	Balance 12/31/91 \$ 9,061.86
Interest 6,273.51	Interest 369.25

Balance 12/31/92	Balance 12/31/92 \$ 9,431.11
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Mildred W. Page Account	Jeffers Hill Bridge Account
Balance 12/31/91 25,932.74	Beginning Balance 0.00
Deposits 7,106.31	Deposits 5,500.00
Interest 762.96	Interest 0.00
Withdrawals 1,300.00	Withdrawals 0.00

Balance 12/31/92	Balance 12/31/92 \$ 5,500.00
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Lunnoxville Road Project	James R. Morrill Bldg. Acct.
Balance 12/31/91 3,708.61	Beginning Balance 0.00
Deposits 200.00	Deposits 73,135.85
Interest 101.98	Interest 0.00
Withdrawals 1,825.00	Withdrawals 0.00

Balance 12/31/92	Balance 12/31/92 \$ 73,135.85
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Master Plan	Solid Waste/Recycling
Balance 12/31/91 1,048.35	Balance 12/31/91 3,786.33
Deposits 1,000.00	Deposits 0.00
Interest 77.33	Interest 154.29
Withdrawals 0.00	Withdrawals 0.00

Balance 12/31/92	Balance 12/31/92 \$ 3,940.62
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REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF HAVERHILL FOR 1992

##### PRINCIPAL ##### \*\*\*\*\* INCOME \*\*\*\*\*

TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/ LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
Southard Fund		5,632.14	0.00	125.14	5,757.28	1,492.99	521.52	(300.00)	1,714.51	7,471.79
Mildred Page	Capital Reserves	24,396.27	0.00	713.04	25,109.31	16,202.00	2,971.58	0.00	19,173.58	44,282.89
Neil F. Buffington	Cottage Hospital	2,261.27	0.00	61.23	2,322.50	1,224.78	255.16	0.00	1,479.94	3,802.44
Leslie Lackie	Electronics Scholarship	2,115.41	0.00	64.00	2,179.41	1,528.48	266.71	(293.34)	1,501.85	3,681.26
Winnifred Moran	Fire Dist Beautification	20,635.19	0.00	446.25	21,081.44	4,772.59	1,859.72	(1,481.25)	5,151.06	26,232.50
Silas Bartlett Fund	Flower Fund	112.22	0.00	2.13	114.35	9.01	8.87	(9.76)	8.12	122.47
Keith Farnham	Flower Fund	112.22	0.00	2.13	114.35	9.00	8.87	(9.76)	8.11	122.46
Mary E. Guillette	Flower Fund	112.22	0.00	2.13	114.35	9.00	8.87	(9.76)	8.11	122.46
William H. Ingalls	Flower Fund	224.44	0.00	4.26	228.70	18.00	17.75	(19.52)	16.23	244.93
James Glazier	Flower Fund	112.22	0.00	2.13	114.35	9.00	8.87	0.00	17.87	132.22
James Battis Lot	Flower Fund	112.22	0.00	2.13	114.35	9.00	8.87	(9.76)	8.11	122.46
Carroll & Irene Ingalls	Flower Fund	336.70	0.00	6.39	343.09	27.01	26.62	(29.28)	24.35	367.44
Lawrence Butson	Flower Fund	224.44	0.00	4.26	228.70	18.00	17.75	(19.52)	16.23	244.93
Goldi Kennedy	Flower Fund	224.44	0.00	4.26	228.70	18.00	17.75	(19.52)	16.23	244.93
Raymond Lot #75	Flower Fund	336.66	0.00	6.39	343.05	27.01	26.62	(29.28)	24.35	367.40
Emma M. Annis	Flower Fund	336.66	0.00	6.39	343.05	27.01	26.62	(29.28)	24.35	367.40
Dr & Mrs WE Lawrence	Flower Fund	336.66	0.00	6.39	343.05	27.01	26.62	(29.28)	24.35	367.40
Roy F. Kimball	Flower Fund	336.66	0.00	6.39	343.05	27.01	26.62	(29.28)	24.35	367.40
Roy F. Kimball	Flowers & Shrubs - School	678.39	0.00	18.37	696.76	367.46	76.55	0.00	444.01	1,140.77
Fillian Fund	Good cit. award	580.99	0.00	11.10	592.09	50.95	46.25	(25.00)	72.20	664.29
Roy F. Kimball	Haverhill Red Cross	563.34	0.00	11.61	574.95	97.50	48.37	(53.22)	92.65	667.60
Mary D. Carbee	Hospital	452.25	0.00	12.25	464.50	244.94	51.03	0.00	295.97	760.47
John Dexter Locke	Improve Prize	560.04	0.00	10.77	570.81	53.19	44.89	(46.08)	52.00	622.81
John Dexter Locke	Latin Prize	1,345.31	0.00	25.93	1,371.24	131.34	108.08	0.00	239.42	1,610.66
Kate McKean Johnson	Library	565.31	0.00	15.31	580.62	306.19	63.79	0.00	369.98	950.60
Haverhill Library Assoc	Library	10,172.05	0.00	272.94	10,444.99	5,368.24	1,137.47	0.00	6,505.71	16,950.70
Haverhill Lib Assoc	Library	1,647.49	0.00	47.05	1,694.54	1,031.45	196.08	0.00	1,227.53	2,922.07
John Dexter Locke	Library Books	1,130.64	0.00	30.61	1,161.25	612.38	127.58	0.00	739.96	1,901.21
Roy F. Kimball	No. Haverhill Library	565.31	0.00	15.31	580.62	306.19	63.79	0.00	369.98	950.60
	Perpetual care	114,901.73	3,100.00	2,709.79	120,711.52	36,286.45	11,293.08	(10,000.00)	37,579.53	158,291.05
Roy F. Kimball	Rotary Club	563.19	0.00	12.50	575.69	148.46	52.09	(57.27)	143.28	718.97
Orcutt Fund	Scholarship	20,016.07	0.00	405.17	20,421.24	3,052.73	1,688.52	(1,857.09)	2,884.16	23,305.40
Sgt. James Jackson	Scholarship	112.19	0.00	2.13	114.32	9.20	8.89	(9.77)	8.32	122.64
Kendall F. Benton Mem.	Scholarship	1,135.28	0.00	29.46	1,164.74	541.99	122.77	0.00	664.76	1,829.50
Edna M. Merrill	Scholarship Haverhill Acad	4,494.06	0.00	88.90	4,582.96	567.77	370.50	(407.48)	530.79	5,113.75
	TOTALS	217,441.68	3,100.00	5,184.24	225,725.92	74,631.33	21,605.12	(14,774.50)	81,461.95	307,187.87

## COMMON FUND OF THE TOWN OF HAVERHILL FOR 1992

Shares/ Par Value	Description	Rate	Maturity	Balance 01/01/92	Added	Sold	Gain or (Loss)	Balance 12/31/92	Market Value	Income for Year
	Fidelity US Treas MMF			31,400.00	707.15			32,107.15	32,107	1,209.05
	Lyndonville SB			13,907.15		(13,907.15)		0.00		595.29
20,000	Mascoma SB	8.850%	10/18/93	20,000.00				20,000.00	20,000	1,792.49
15,000	US Treas	7.625%	12/31/93	15,198.44				15,198.44	15,567	571.88
25,000	Fed Farm Credit Banks	11.450%	12/01/94	27,227.72		(28,336.81)	1,109.09	0.00		1,558.47
25,000	Federal Home Loan Banks	8.600%	02/27/95	24,830.63				24,830.63	26,891	2,150.00
10,000	US Treas	9.500%	11/15/95	10,724.13				10,724.13	11,169	950.00
25,000	Ford Motor Credit	8.250%	07/15/96	23,628.29				23,628.29	26,453	2,062.50
25,000	Penny JC	10.000%	10/15/97	26,200.38				26,200.38	28,406	2,500.00
25,000	US Treasury	8.875%	11/15/98		28,324.48			28,324.48	28,070	102.50
10,831	GNMA Pool # 8950	8.250%	05/15/2006	12,010.08		(2,065.67)	142.00	10,086.41	11,258	1,009.78
11,780	FNMA Pool 070870	9.000%	07/01/2006		15,745.70	(3,220.13)	(160.08)	12,365.49	12,457	566.76
7,894	GNMA Pool # 23541	9.000%	11/15/2008	9,989.05		(2,196.40)	21.95	7,814.60	8,459	790.57
13,823	GNMA Pool # 27987	9.000%	11/15/2008	15,294.20		(1,357.35)	(10.16)	13,926.69	14,812	1,313.22
15,000	Canadian National RR	14.750%	09/01/2012	34,807.48		(15,000.00)	(2,403.74)	17,403.74	16,542	4,425.00
25,000	Xerox	13.250%	09/01/2014		29,894.00			29,894.00	29,469	634.90
105	A T & T			4,357.30		(4,935.64)	578.34	0.00		77.88
50	Amer Tr P -GE			3,179.53		(3,179.53)		0.00		54.38
60	Americus Tr Pr Union Pac				2,547.33	(2,651.32)	103.99	0.00		20.03
118	ATT Fund				6,163.58			6,163.58	7,375	208.97
40	Becton Dickinson			3,103.91				3,103.91	3,145	48.00
35	Boeing			1,749.21				1,749.21	1,404	35.00
4	Capital Holdings			2,931.10				2,931.10	4,335	79.20
47	Consolidated Nat Gas				1,890.63			1,890.63	2,139	44.66
40	General Electric				3,179.53	(1.53)	0.09	3,178.09	3,762	50.16
100	Hershey Foods			4,085.64		(4,788.37)	702.73	0.00		51.50
36	Hewlett Packard			1,929.66		(2,376.74)	447.08	0.00		
55	KMart PERC Pfd			2,678.60				2,678.60	2,729	46.89
145	Leggett & Platt			4,436.28		(6,445.99)	2,009.71	0.00		31.90
20	Lilly, Eli				1,567.08			1,567.08	1,215	33.00
125	MacDonalds			3,146.88		(5,597.43)	2,450.55	0.00		6.94
20	Royal Dutch Petroleum				3,058.56	(1,721.97)	192.69	1,529.28	1,620	127.26
90	SuperValue Stores				2,383.33			2,383.33	2,801	67.50
40	U S West			574.42				574.42	1,535	84.40
75	Wallace Computer Services				1,770.34			1,770.34	2,006	41.27
25	Warner Lambert				1,736.96			1,736.96	1,728	38.25
75	Zurn Industries			2,865.02				2,865.02	2,953	66.00
	Banking assistance fees							0.00		(1,840.48)
	Cash on Hand			511.81	50.08			561.89	562	
	TOTALS			292,073.01	107,712.65	(97,782.03)	5,184.24	307,187.87	320,970	21,605.12

MANAGEMENT AND REPORTING BY CHARTER TRUST COMPANY

## CAPITAL RESERVES REPORT FOR THE TOWN OF HAVERHILL 1992

Purpose	Beginning Balance	Added	Paid	Income	Ending Balance
School District	2,940.53	25,000.00	0.00	1,061.82	29,002.35
Recreational Equipment	0.00	12,908.00	0.00	184.01	13,092.01
Mountain Lakes Water Dept	0.00	12,908.00	0.00	184.01	13,092.01
Vehicle	75,229.84	0.00	0.00	4,189.63	79,419.47
TOTALS	78,170.37	50,816.00	0.00	5,619.47	134,605.84

## COMMON FUND OF THE TOWN OF HAVERHILL FOR 1992

Shares/ Par Value	Description	Rate	Maturity	Balance 01/01/92	Added	Sold	Balance 12/31/92	Income for Year
	Fidelity US Treas MMF			5,600.00	22,800.00		28,400.00	659.45
12,908	Merrimack County SB			0.00	12,908.00		12,908.00	0.00
10,000	US Treas	8.250%	06/30/92	10,145.17		(10,145.17)	0.00	267.33
50,000	US Treas	8.125%	09/30/92	50,573.77		(50,573.77)	0.00	2,905.07
40,000	Lake Sunapee SB	8.750%	11/07/92	0.00	40,000.00	(40,000.00)	0.00	1,191.20
10,000	US Treas	9.125%	12/31/92	10,225.03		(10,225.03)	0.00	231.22
40,000	Lake Sunapee SB	3.750%	04/07/93	0.00	40,000.00		40,000.00	0.00
25,000	Lake Sunapee SB	5.000%	05/15/93	0.00	25,000.00		25,000.00	476.28
25,000	US Treasury	7.625%	12/31/93	0.00	26,024.54	(99.12)	25,925.42	(839.87)
	Accrued inc. receivable			1,059.02	1,787.81	(1,059.02)	1,787.81	728.79
	Cash			567.38	17.23		584.61	0.00
TOTALS				78,170.37	168,537.58	(112,102.11)	134,605.84	5,619.47

Respectfully Submitted  
James E. Graham, Treasurer  
Trustee of Trust Funds



# TOWN CLERK'S REPORT

I hereby submit the following report of funds received by me and paid over to the Town Treasurer, from January 1, 1992 thru December 31, 1992.

Dr.

Automobile Permits \$ 292,076.00

Dog licenses & Fines

1991 Dog licenses sold in 1992 7.00

1992 Licenses sold 3,770.50

Fines and Dog Violations 1,692.00

\$ 297,545.50

Statement of fees collected from January 1, 1992 thru December 31, 1992.

Mortgages & Discharges \$ 3,315.75

Car Title Applications 1,294.00

Vital Statistics 2,732.00

Decals Issued 11,867.50

Miscellaneous 290.79

Boat Registrations 724.16

Fish & Game Licenses 87.50

20,311.70

TOTAL \$ 317,857.20

Cr.

Remitted to Treasurer

A/C Automobile Permits 292,076.00

A/C Dog Licenses & Fines 5,469.50

A/C Fees Vollected 20,311.70

TOTAL \$ 317,857.20

Respectfully submitted,  
Helen M. Smith, Town Clerk



## SOCCER CHEERLEADERS

Kristy Moses, Carol Elliott, Jen Sarette, Jen Williams,  
Carrie Harris, Jessica Boner, Amy Caldwell,  
Amy Whitcher and Jolene Whitcher.

550.00

SUMMARY OF TAX LIENS ACCOUNTS

DR

Balance of Unredeemed Taxes as of 1/1/92	1991	1990	1989	1988
5/15/92 Lien	415,009.28			
Interest & costs after Lien Execution	<u>13,941.62</u>	<u>19,775.22</u>	<u>27,728.98</u>	<u>146.53</u>
Totals	428,950.90	310,465.37	107,445.02	372.76

CR

Redemptions	171,476.16	109,757.58	77,050.15	109.53
Interest & costs	13,941.62	19,775.22	27,728.98	146.53
Abatements	8,477.36	243.31		41.22
Deeded to Town	985.02	996.64	1,316.72	
Unredeemed Taxes as of 12/31/92	<u>234,070.74</u>	<u>179,692.62</u>	<u>1,349.17</u>	<u>74.98</u>
Totals	428,950.90	310,465.37	107,445.02	372.26
Unpaid penalties	6,910.50	3,183.00	126.50	28.50

Penalties added to the Unredeemed amounts will agree with the computer print out.

"I, hereby, certify that the above amounts are correct to the best of my knowledge and belief".

Norma Lavoie, Tax Collector



TAX RATE COMPUTATIONS		1992	1991	1990	1989
TOTAL TOWN APPROPRIATIONS	[+]	1,271,455	1,187,751	1,223,460	1,124,412
TOTAL REVENUES & CREDITS	[-]	796,869	714,436	746,160	725,669
NET TOWN APPROPRIATIONS	[=]	474,586	473,315	477,300	398,743
NET SCHOOL TAX ASSESSMENT	[+]	3,705,041	3,374,562	3,204,217	2,590,371
COUNTY TAX ASSESSMENT	[+]	219,456	183,731	180,965	17,935
TOTAL OF TOWN, COUNTY & SCHOOL	[=]	4,399,083	4,031,608	3,862,482	3,160,049
DEDUCT BUSINESS PROFITS REIMBURSEMENT	[-]	66,265	69,295	64,654	77,573
ADD WAR SERVICE CREDITS	[+]	33,600	33,600	33,400	18,650
ADD OVERLAY	[+]	39,671	39,791	40,159	35,398
PROPERTY TAXES TO BE RAISED	[=]	\$ 4,406,089	\$ 4,035,704	\$ 3,871,387	\$ 3,136,524



#### BOYS VARSITY BASKETBALL TEAM

Randy Clark, Manager, Jason Fullerton, Chris Lavoie, Scott Horne, Todd Bigelow, Chad Paronto, John Rutherford, Ian Leahy, Greg Kimball, Scott Wilson and Matt Daly.



#### BOYS JUNIOR VARSITY BASKETBALL TEAM

Brad Hodge, Coach, Jason Aldrich, Chris Lamphere, Te Jay Thomas, Keven King, Terry Impey, Sean Smas, Joshua Aldrich, Tom Smith and Todd Aldrich.

VALUATION COMPARISONS			
TAX DISTRICT	1992	1991	INCREASE [+] DECREASE [-]
TOWN	35,868,050	35,472,950	+ 395,100
MT. LAKES	13,896,700	13,824,400	+ 72,300
WOODSVILLE	27,364,950	26,461,500	+ 903,450
NORTH HAVERHILL	13,597,050	13,599,450	- 2,400
HAVERHILL CORNER	8,942,250	8,911,500	+ 30,750
TOTALS	99,669,000	98,269,800	+1,004,495



GIRLS VARSITY BASKETBALL TEAM

Karen Bixby, Corina Hooker, Haley Fortier, Shelia Thomas, Heidi Fortier, Jen Whalen, Jen Stevenson,  
 Kathleen Roy, Amy Fournier, and Karen Lamarre. Coach: Frank Leafé.

# RATE COMPARISON - 1990/1991/1992

## PRECINCTS:

	1990 RATES	1991 RATES	1992 RATES
WOODSVILLE	2.62	4.14	2.39
HAVERHILL CORNER	3.93	4.40	3.09
NORTH HAVERHILL	.58	.60	.77
MOUNTAIN LAKES	14.45	13.45	13.23
*****	*****	*****	*****

## COMBINED TOWN RATE:

	1990 RATES	1991 RATES	1992 RATES
MUNICIPAL	5.17	4.99	4.95
SCHOOL	32.70	33.73	36.57
COUNTY	1.76	1.74	2.08
	\$ 39.63	\$ 40.46	\$ 43.60



WOODSVILLE HIGH SCHOOL FULL CHORUS

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# Vachon, Clukay & Co., PC

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*Certified Public Accountants*

131 Middle Street  
Manchester, New Hampshire 03101  
(603) 622-7070

## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Haverhill, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Haverhill, New Hampshire, as of December 31, 1991 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Haverhill's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group which should be included to conform with generally accepted accounting principles. The amount that should be included in the General Fixed Asset Account Group is not known.

As described in Note 2, the Town has recognized tax revenues of \$65,199 in the General Fund and \$555,747 in the Property Tax Agency Fund which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the General Fund balance to (\$464,199), would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph, the general purpose financial statements referred to above present fairly in all material respects the financial position of the Town of Haverhill, New Hampshire as of December 31, 1991 and the results of operations and cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Haverhill, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Vachon, Clukey & Co., PC*

April 22, 1992



Shown is an antique John Deere Tractor participating in the Annual North Haverhill Fair Parade.

EXHIBIT A  
**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
 Combined Balance Sheet – All Fund Types and Account Groups  
 December 31, 1991

	Governmental Fund Types		Fiduciary Fund Types	Totals	
	General	Special Revenue	Trust & Agency	1991	(Memorandum Only) 1990
<b>ASSETS</b>					
Cash (Note 5)	\$1,073,887	\$98,132	\$512	\$1,172,531	\$883,332
Investments (Note 5)			369,731	369,731	339,975
Receivables:					
Taxes (Note 2)	475,229		757,386	1,232,615	993,168
Accounts		435		435	
Due from other governments	11,000	24,450		35,450	
Due from other funds (Note 6)	102,073		1,467,309	1,569,382	1,059,741
Total Assets	<u>\$1,662,189</u>	<u>\$123,017</u>	<u>\$2,594,938</u>	<u>\$4,380,144</u>	<u>\$3,276,216</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$38,133	\$68,147		\$106,280	\$50,705
Retainage payable		7,669		7,669	
Deferred revenue		6,556		6,556	
Due to other governments		6,914	\$2,124,562	2,131,476	1,559,873
Due to other funds (Note 6)	1,467,309	1,940	100,133	1,569,382	1,059,741
Total Liabilities	<u>1,505,442</u>	<u>91,226</u>	<u>2,224,695</u>	<u>3,821,363</u>	<u>2,670,319</u>
Fund Balances:					
Reserved:					
Reserved for endowments (Note 7)			217,442	217,442	210,890
Unreserved:					
Designated for future years' expenditures (Notes 8 & 9)	8,617		78,170	86,787	116,925
Undesignated	148,130	31,791	74,631	254,552	278,082
Total Fund Balances	<u>156,747</u>	<u>31,791</u>	<u>370,243</u>	<u>558,781</u>	<u>605,897</u>
Total Liabilities and Fund Balances	<u>\$1,662,189</u>	<u>\$123,017</u>	<u>\$2,594,938</u>	<u>\$4,380,144</u>	<u>\$3,276,216</u>

## EXHIBIT B

**TOWN OF HAVERHILL, NEW HAMPSHIRE**

Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Year Ended December 31, 1991

	Governmental Fund Types		Fiduciary	Totals	
	General	Special Revenue	Fund Types Expendable Trust Funds	(Memorandum Only)	
				1991	1990
<b>Revenues:</b>					
Taxes	\$613,608			\$613,608	\$611,132
Licenses and permits	308,504			308,504	332,844
Intergovernmental revenues	197,163	\$312,678		509,841	507,592
Charges for service	36,346			36,346	28,203
Miscellaneous revenues	34,841	31,783	\$4,819	71,443	61,025
Total Revenues	<u>1,190,462</u>	<u>344,461</u>	<u>4,819</u>	<u>1,539,742</u>	<u>1,540,796</u>
<b>Expenditures:</b>					
Current:					
General government	241,237	204,551		445,788	595,488
Public safety	336,671			336,671	288,241
Highways and streets	430,223			430,223	401,494
Health and welfare	88,776			88,776	84,446
Sanitation	1,996			1,996	7,962
Culture and recreation	28,459			28,459	28,688
Capital outlay	103,961	174,415		278,376	100,858
Debt service:					
Interest on short term debt	2,528			2,528	2,355
Total Expenditures	<u>1,233,851</u>	<u>378,966</u>		<u>1,612,817</u>	<u>1,509,532</u>
Excess of Revenues over (under) Expenditures	<u>(43,389)</u>	<u>(34,505)</u>	<u>4,819</u>	<u>(73,075)</u>	<u>31,264</u>
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	4,210	18,500	10,000	32,710	30,298
Operating transfers out	<u>(17,500)</u>	<u>(4,210)</u>		<u>(21,710)</u>	<u>(23,298)</u>
Total Other Financing Sources (Uses)	<u>(13,290)</u>	<u>14,290</u>	<u>10,000</u>	<u>11,000</u>	<u>7,000</u>
<b>Excess of Revenues and Other Sources over (under) Expenditures and Other Uses</b>	<u>(56,679)</u>	<u>(20,215)</u>	<u>14,819</u>	<u>(62,075)</u>	<u>38,264</u>
Fund Balances -- January 1,	213,426	52,006	63,351	328,783	290,519
Fund Balances -- December 31,	<u>\$156,747</u>	<u>\$31,791</u>	<u>\$78,170</u>	<u>\$266,708</u>	<u>\$328,783</u>

## EXHIBIT C

**TOWN OF HAVERHILL, NEW HAMPSHIRE**

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual – General Fund  
 For the Year Ended December 31, 1991

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$543,584	\$613,608	\$70,024
Licenses and permits	323,000	308,504	(14,496)
Intergovernmental revenues	185,153	197,163	12,010
Charges for service	34,200	36,346	2,146
Miscellaneous revenues	41,139	34,841	(6,298)
Total Revenues	<u>1,127,076</u>	<u>1,190,462</u>	<u>63,386</u>
Expenditures:			
Current:			
General government	275,279	241,237	34,042
Public safety	319,804	336,671	(16,867)
Highways and streets	423,731	430,223	(6,492)
Health and welfare	99,227	88,776	10,451
Sanitation	1,996	1,996	
Culture and recreation	28,500	28,459	41
Capital outlay	103,961	103,961	
Debt service:			
Interest on short term debt	2,500	2,528	(28)
Total Expenditures	<u>1,254,998</u>	<u>1,233,851</u>	<u>21,147</u>
Excess of Revenues over (under) Expenditures	<u>(127,922)</u>	<u>(43,389)</u>	<u>84,533</u>
Other Financing Sources (Uses):			
Operating transfers in		4,210	4,210
Operating transfers out	(17,500)	(17,500)	
Total Other Financing Sources (Uses)	<u>(17,500)</u>	<u>(13,290)</u>	<u>4,210</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(145,422)	(56,679)	88,743
Fund Balance – January 1, 1991	<u>213,426</u>	<u>213,426</u>	
Fund Balance – December 31, 1991	<u>\$68,004</u>	<u>\$156,747</u>	<u>\$88,743</u>



# TOWN OF HAVERHILL, NEW HAMPSHIRE

Statement of Revenues, Expenses and Changes in Fund Balance  
Non – Expendable Trust Funds  
For the Year Ended December 31, 1991

	<u>1991</u>	<u>1990</u>
Operating Revenues:		
Investment income	\$25,010	\$21,269
Operating Expenses:		
Grants and awards	3,639	4,177
Administrative expenses	1,964	1,690
Total operating expenses	<u>5,603</u>	<u>5,867</u>
Net operating income	<u>19,407</u>	<u>15,402</u>
Non – operating revenues (expenses):		
Bequests	2,350	4,800
Gain (loss) on sale of securities – net	<u>4,202</u>	<u>(783)</u>
Total Non – operating revenues	<u>6,552</u>	<u>4,017</u>
Income before other financing uses	<u>25,959</u>	<u>19,419</u>
Other Financing Uses:		
Operating transfer out – Cemetery Association Fund	<u>(11,000)</u>	<u>(7,000)</u>
Net income	<u>14,959</u>	<u>12,419</u>
Fund Balance – January 1,	<u>277,114</u>	<u>264,695</u>
Fund Balance – December 31,	<u>\$292,073</u>	<u>\$277,114</u>

## EXHIBIT E

# TOWN OF HAVERHILL, NEW HAMPSHIRE

Statement of Cash Flows  
Non – Expendable Trust Funds  
For the Year Ended December 31, 1991

	<u>1991</u>	<u>1990</u>
Cash Flows from Operating Activities:		
Investment income	\$25,010	\$21,269
Cash paid to suppliers	<u>(5,603)</u>	<u>(5,867)</u>
Net Cash Provided by Operating Activities	<u>19,407</u>	<u>15,402</u>
Cash Flows from Noncapital Financing Activities:		
Operating transfer out – Cemetery Association Fund	<u>(11,000)</u>	<u>(7,000)</u>
Cash Flows from Capital and Related Financing Activities:		
Bequests	2,350	4,800
Net Cash Provided by Capital and Related Financing Activities	<u>2,350</u>	<u>4,800</u>
Cash Flows Provided (Used) by Investing Activities:		
Proceeds from Sale of Securities	91,339	128,904
Purchase of Investment Securities	<u>(102,074)</u>	<u>(141,647)</u>
Net Cash Used by Investing Activities	<u>(10,735)</u>	<u>(12,743)</u>
Net Increase in Cash and Cash Equivalents	22	459
Cash and Cash Equivalents, January 1,	490	31
Cash and Cash Equivalents, December 31,	<u>\$512</u>	<u>\$490</u>
Reconciliation of Net Operating Income to		
Net Cash Provided by Operating Activities	<u>\$19,407</u>	<u>\$15,402</u>

**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**  
December 31, 1991

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Haverhill, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies:

*Financial Reporting Entity*

The Town of Haverhill, New Hampshire (the "Town") was incorporated in 1763. The Town operates under a Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the statement of cash flows for the non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other elected officials with financial responsibility. The Town has no organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

*Fund Accounting*

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures/expenses. Accordingly, interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities are accounted for through governmental funds.

*General Fund* - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* - Special Revenue Funds are used to account for specific restricted revenues and expenditures. Haverhill Cemetery Association, Mildred W. Page Fund, Conservation Fund and Community Development Block Grants are accounted for as Special Revenue Funds.

**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1991

**NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fiduciary Funds**

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes and taxes collected for other governmental units. Receipts and expenditures are governed by statutes, local law, or terms of the gift.

*Trust Funds* - Trust Funds include expendable and non-expendable funds. Non-expendable funds are accounted for and reported as proprietary funds, since capital maintenance is critical. Expendable trust funds (Capital Reserve Funds) are accounted for in essentially the same manner as governmental funds.

*Agency Funds* - The Town collects taxes for Haverhill Cooperative School District, Grafton County, and Woodsville, Haverhill Corner, North Haverhill, and Mountain Lakes Precincts, which are remitted to them as required by law. These funds are accounted for as agency funds.

**Account Groups**

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

*General Fixed Asset Account Group* - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

***Total Columns on Combined Financial Statements***

Total columns for 1991 and 1990 on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.

***Basis of Accounting***

The accrual basis of accounting is used for the non-expendable trust funds. The measurement focus of these funds is determination of net income, financial position, and cash flows ("capital maintenance" focus).

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1991

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available. (See Note 2 for property tax accrual policy.)

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

***Statement of Cash Flows***

Cash for statement of cash flows purposes is demand deposits.

**NOTE 2--PROPERTY TAXES**

The Town's property taxes, due semi-annually on July 15th and December 30, 1991, are levied based on the assessed value as of the prior April 1st (\$98,269,800 as of April 1, 1991) for all taxable real property. Taxes paid after the due dates accrue interest at 12% per annum. Current tax collections were 81% of the tax levy.

Under State law, the Tax Collector obtains tax liens on properties for which taxes remain unpaid in the following year after the taxes are due, for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the lien is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The Town has accrued taxes of \$65,199 in the General Fund and \$555,747 in the Property Tax Fund, which do not meet the susceptible to accrual criteria of generally accepted accounting principles (GASB Interpretation 3). The net effect of not recognizing the taxes receivables would result in a reduction of General Fund balance from \$156,747 to (\$464,199). This would give the user of these financial statements a misleading impression of the Town's ability to meet its current and future obligations.

Under existing state laws, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 1994. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

Taxes receivable is shown net of an allowance for estimated uncollectible taxes in the amount of \$4,023.

**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1991

**NOTE 3--TAX DEEDED PROPERTY**

The Town has acquired several tracts of land over the years for non-payment of real estate taxes through deeds issued by the Tax Collector. The Town does not record these assets acquired on its financial statements.

The Town may either offer these properties to the original owner for the amount of unpaid taxes or auction them to the highest bidder.

**NOTE 4--BUDGET**

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles. The budget presented for reporting purposes has been reclassified as follows:

Total per Town meeting	\$1,187,750
Add (Deduct):	
Overlay	39,791
Timing Differences:	
Continued appropriations,	53,574
December 31, 1990	(8,617)
December 31, 1991	
Total Budget - Exhibit C	<u>\$1,272,498</u>

The Town does not budget for expenditures of the Cemetery Association Fund and Mildred W. Page Fund. Budgets for the Community Development Block Grant Funds are adopted and maintained on the basis of grant conditions. Consequently, the accompanying general purpose financial statements present budget and actual data only for the General Fund.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 1991, the Town applied \$100,465 of its 1990 undesignated fund balance to reduce the taxes.

**NOTE 5--CASH AND INVESTMENTS**

The Town's investment policy for Governmental Fund Types requires that deposits and investments be made in New Hampshire based financial institutions that are insured participants in federal insurance programs. The Town limits its deposits to money market investment accounts in accordance with New Hampshire State law (RSA 41:29). At year end, the carrying amount of the Town's deposits was \$1,172,531 and the bank balance was \$960,942. Of the bank balance, \$115,390 was covered by federal depository insurance and \$845,552 was uninsured and uncollateralized.

**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1991

**NOTE 5--CASH AND INVESTMENTS (CONTINUED)**

Investments outstanding at year end are owned entirely by the Trust Funds and are invested at the discretion of the Board of Trustees, who have employed professional banking assistance in accordance with New Hampshire state law (RSA 31:19). Investments are classified by credit risk as uninsured and uncollateralized for which securities are held by the financial institution's trust department in the Town's name. At year end, the carrying amounts and market values are as follows:

<u>Investment</u>	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>
Mutual Funds	\$37,567	\$37,567
Certificates of Deposit	33,907	33,907
Governmental Agencies	186,885	196,726
Corporate Obligations	76,565	84,906
Foreign Obligations	34,807	30,413
	<u>\$369,731</u>	<u>\$383,519</u>

**NOTE 6--INTERFUND BALANCES**

Individual fund interfund receivable and payable balances at December 31, 1991 are as follows:

<u>Fund</u>	<u>Interfund</u> <u>Receivables</u>	<u>Interfund</u> <u>Payables</u>
General Fund	\$102,073	\$1,467,309
Special Revenue Fund:		1,228
Cemetery Association		712
Community Development		100,133
Block Grant	1,467,309	
Property Tax Fund	<u>\$1,569,382</u>	<u>\$1,569,382</u>

**NOTE 7--NON-EXPENDABLE TRUST FUNDS**

The principal amounts of all non-expendable trust funds are restricted by law or specific terms of individual bequests, in that only income earned may be expended. Principal and income balances at December 31, 1991 are:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$114,902	\$36,286	\$151,188
Grants and Awards	102,540	38,345	140,885
	<u>\$217,442</u>	<u>\$74,631</u>	<u>\$292,073</u>

**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1991

**NOTE 8--DESIGNATED FOR FUTURE YEARS' EXPENDITURES**

*Continuing Appropriations*

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year, in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are detailed as follows:

General Fund:	
Brushwood Road	\$2,755
Lummoxville Road	2,246
Solid Waste/Recycling	1,616
Master Plan	2,000
	<u>\$8,617</u>

**NOTE 9--EXPENDABLE TRUST FUNDS**

Designated fund balances at December 31, 1991 are as follows:

Expendable Trust Funds:	
Capital Reserve:	
Haverhill Cooperative School District	\$2,940
Town of Haverhill	75,230
	<u>\$78,170</u>

Principal and income of expendable trust funds may only be expended for their restricted purposes, and must be paid over to the District and Town upon request.

**NOTE 10--MILDRED W. PAGE SPECIAL REVENUE FUND**

The Town receives a portion of the trust net income from the Mildred W. Page Estate Trust which is designated by the trust instrument to be used for maintenance and improvement of public buildings within the precinct of Haverhill Corners. Disbursement of the funds is authorized by the Board of Selectmen.

**NOTE 11--PENSION PLAN**

The Town participates in the New Hampshire Retirement System, which is a multi-employer defined benefit pension plan. The system covers substantially all full-time permanent employees. The Plan, which is a cost sharing, multiple-employer Public Employee Retirement System (PERS), is divided into two membership groups. Group I consists of non-public safety employees. Group II consists of public safety officers. It requires that both the Town and employees contribute to the plan and provide retirement, disability and death benefits.

**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1991

**NOTE 11--PENSION PLAN (CONTINUED)**

Group I - Members contributing through age 60 qualify for normal service retirement allowance based on years of creditable service. The yearly pension amount is 1/60 (1.67%) of average final compensation (AFC) multiplied by the years of creditable service. AFC is defined as the average of the three highest salary years. At age 65 the yearly pension amount is recalculated at 1/66 (1.5%) of AFC multiplied by the years of creditable service. Members in service with 10 or more years creditable service who are between age 50 and 60 are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service.

Group II - After attaining the age of 45, members with 20 years of creditable service qualify to receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members in service at age 60 qualify to receive a prorated retirement allowance.

Members of both groups are entitled to disability allowances and also death benefit allowances subject to various requirements and rates based on AFC or earnable compensation. The State of New Hampshire funds 35% of employer costs for public safety officers employed by the Town (Group II). The State does not participate in funding the employer cost of other Town employees (Group I).

The Town's current year covered wages were \$162,424, 46% of total wages of \$353,846. Employee contributions were \$12,658. Employee contribution rates were 9.3% and 5% for public safety and general employees respectively. The Town's contribution to this plan was \$7,763. Town contribution rates for public safety and general employees were 6.82% and 2.2% respectively from January through June and 5.36% and 2.51% thereafter.

The amount of total pension benefit obligation is based on a standardized measurement established by GASB Statement 5, *Disclosure of Pension Information by Public Employee Retirement Systems and Local Governmental Employers* that must be used by a PERS. The standardized measurement is the actuarial present value of creditable projected benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date, and is adjusted for the effects of projected salary increases. A standardized measure of the pension benefit obligation that was adopted by the GASB to enable readers to (a) assess the PERS funding status on a going-concern basis, (b) assess progress made in accumulating sufficient assets to pay benefits when due, and (c) make comparisons among other PERS and among other employers.

The Plan's total benefit obligation and net assets available for pension benefits as of June 30, 1990 are as follows (in millions) (The Town's portion of these amounts is not determinable):

Total pension benefit obligation	\$1,559
Net assets available for pension benefits,	1,356
at market value	<u>\$203</u>



**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1991

**NOTE 11--PENSION PLAN (CONTINUED)**

The measurement of the total pension benefit obligation is based on the June 30, 1990 actuarial forecast valuation, updated from the June 30, 1989 actuarial valuation. The June 30, 1989 valuation included several changes relative to the Plan and to the actuarial assumptions. The post-retirement mortality, withdrawal and vesting rates, service retirement rates and disability retirement rates were all revised to better reflect actual experience of the Plan. These Plan and actuarial assumption changes resulted in an aggregate increase in the Plan's total pension benefit obligation of approximately \$600 million. The normal contribution rate for Group I employees is projected to increase to 6.94% as of July 1, 1992.

**NOTE 12--SICK LEAVE**

Employees may accumulate up to 30 days of sick leave, but are not entitled to a lump sum cash payment. The Town does not record the cost of sick leave when earned, however, the estimated cost for replacement of sick employees is included in the departmental budget. The estimated value of accumulated sick leave at December 31, 1991 is not determinable.

**NOTE 13--COMMUNITY DEVELOPMENT BLOCK GRANT**

During 1987, the Town applied for and received a Community Development Block Grant in the amount of \$300,000 for the purpose of housing rehabilitation for targeted areas of Woodsville for a period of eighteen months. The project was closed out March 4, 1991 with a total of \$294,290 drawn down and expended for grant expenses.

During 1989, the Town applied for and received a Community Development Block Grant in the amount of \$350,000 for targeted areas of Woodsville for a period of two years. As of December 31, 1991 the Town had drawn down \$337,489 of the grant amount and expended \$349,494 for grant expenses. The project was closed out March 2, 1992.

During 1990, the Town applied for and received a Community Development Block Grant in the amount of \$350,000 for the purposes of acquiring and rehabilitating a facility to house the Haverhill Community Day Care Center. As of December 31, 1991, the Town had drawn down \$299,694 of the grant amount and expended \$299,175 for grant expenses.

During 1990, the Town applied for and received a Community Development Block Grant in the amount of \$10,000 to conduct a Haverhill Day Care feasibility study. The project was closed out February 4, 1991 with a total of \$6,438 drawn down and expended for grant expenses.

**NOTE 14--COMMITMENTS AND CONTINGENCIES**

***Litigation***

Town officials estimate that any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1991

**NOTE 14—COMMITMENTS AND CONTINGENCIES (CONTINUED)**

*Other Contingencies*

The Town participates in federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects amounts, if any to be immaterial.

**NOTE 15—SUBSEQUENT EVENT**

Subsequent to year end, the Town issued a Tax Anticipation Note for \$100,000 with an interest rate of 6% and a maturity date of March 18, 1992.



North Haverhill Fair Committee Members standing in front of the new Clough Building.

Schedule 1  
**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
Combining Balance Sheet -- Special Revenue Funds  
December 31, 1991

	Cemetery Association	Mildred W. Page Fund	Conservation Fund	Community Development Block Grants	Combining Total 1991	Combining Total 1990
Cash	\$3,584	\$25,933	\$6,083	\$62,532	\$98,132	\$53,648
Accounts receivable				435	435	
Due from other governments				24,450	24,450	
Total Assets	<u>\$3,584</u>	<u>\$25,933</u>	<u>\$6,083</u>	<u>\$87,417</u>	<u>\$123,017</u>	<u>\$53,648</u>

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities:						
Accounts payable				\$68,147	\$68,147	\$1,642
Retainage payable				7,669	7,669	
Deferred revenue	\$3,100			3,456	6,556	
Due to other governments				6,914	6,914	
Due to other funds	1,228			712	1,940	
Total Liabilities	<u>4,328</u>			<u>86,898</u>	<u>91,226</u>	<u>1,642</u>
Fund Balances:						
Unreserved (Deficit)	(744)	\$25,933	\$6,083	519	31,791	52,006
Total Liabilities and Fund Balances	<u>\$3,584</u>	<u>\$25,933</u>	<u>\$6,083</u>	<u>\$87,417</u>	<u>\$123,017</u>	<u>\$53,648</u>

**TOWN OF HAVERHILL, NEW HAMPSHIRE**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Special Revenue Funds

For the Year Ended December 31, 1991

	Cemetery Association	Mildred W. Page Fund	Conservation Fund	Community Development Block Grant	Combining Total 1991	Combining Total 1990
<b>Revenues:</b>						
Intergovernmental revenues	\$7,620	\$6,775	\$6,083	\$312,678	\$312,678	\$317,993
Miscellaneous revenues				11,305	31,783	21,148
<b>Total Revenues</b>	<u>7,620</u>	<u>6,775</u>	<u>6,083</u>	<u>323,983</u>	<u>344,461</u>	<u>339,141</u>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	28,790			175,761	204,551	323,777
Capital outlay				174,415	174,415	5,000
<b>Total Expenditures</b>	<u>28,790</u>			<u>350,176</u>	<u>378,966</u>	<u>328,777</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(21,170)</u>	<u>6,775</u>	<u>6,083</u>	<u>(26,193)</u>	<u>(34,505)</u>	<u>10,364</u>
<b>Other Financing Sources (Uses):</b>						
Operating transfers in	18,500				18,500	20,298
Operating transfers out				(4,210)	(4,210)	
<b>Total Other Financing Sources (Uses)</b>	<u>18,500</u>			<u>(4,210)</u>	<u>14,290</u>	<u>20,298</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>(2,670)</u>	<u>6,775</u>	<u>6,083</u>	<u>(30,403)</u>	<u>(20,215)</u>	<u>30,662</u>
<b>Fund Balances – January 1,</b>	<u>1,926</u>	<u>19,158</u>		<u>30,922</u>	<u>52,006</u>	<u>21,344</u>
<b>Fund Balances (Deficit) – December 31,</b>	<u>(\$744)</u>	<u>\$25,933</u>	<u>\$6,083</u>	<u>\$519</u>	<u>\$31,791</u>	<u>\$52,006</u>

Schedule 3  
**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
Combining Balance Sheet – All Trust and Agency Funds  
December 31, 1991

	Non- Expendable Trust Funds	Expendable Trust Funds	Property Tax Fund	Combining Total 1991	1990
<b>ASSETS</b>					
Cash	\$512			\$512	\$490
Investments	291,561	\$78,170		369,731	339,975
Taxes receivable			\$757,386	757,386	674,116
Due from other funds			1,467,309	1,467,309	972,749
Total Assets	<u>\$292,073</u>	<u>\$78,170</u>	<u>\$2,224,695</u>	<u>\$2,594,938</u>	<u>\$1,987,330</u>

**LIABILITIES AND FUND BALANCES**

<b>Liabilities:</b>					
Due to other governments			\$2,124,562	\$2,124,562	\$1,559,873
Due to other funds			100,133	100,133	86,992
Total Liabilities			<u>2,224,695</u>	<u>2,224,695</u>	<u>1,646,865</u>
<b>Fund Balances:</b>					
Reserved for endowments	\$217,442			217,442	210,890
Unreserved:					
Designated for subsequent years' expenditure		\$78,170		78,170	63,351
Undesignated	74,631			74,631	66,224
Total Fund Balances	<u>292,073</u>	<u>78,170</u>		<u>370,243</u>	<u>340,465</u>
Total Liabilities and Fund Balances	<u>\$292,073</u>	<u>\$78,170</u>	<u>\$2,224,695</u>	<u>\$2,594,938</u>	<u>\$1,987,330</u>

## Schedule 4

**TOWN OF HAVERHILL, NEW HAMPSHIRE**

## Schedule of Revenues and Other Financing Sources

## Budget and Actual -- General Fund

For the Year Ended December 31, 1991

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Taxes:</b>			
Property taxes	\$456,284	\$457,979	\$1,695
Resident taxes	23,500	26,310	2,810
Yield taxes	7,500	15,487	7,987
Interest and penalties	35,000	105,020	70,020
Land use tax	20,000	7,350	(12,650)
Boat taxes	1,300	1,462	162
<b>Total Taxes</b>	<b>543,584</b>	<b>613,608</b>	<b>70,024</b>
<b>Licenses and Permits:</b>			
Motor vehicle permits	300,000	285,930	(14,070)
Dog licenses	6,000	4,821	(1,179)
Business licenses	17,000	17,753	753
<b>Total Licenses and Permits</b>	<b>323,000</b>	<b>308,504</b>	<b>(14,496)</b>
<b>Intergovernmental Revenues:</b>			
State shared revenues	93,683	93,683	
Highway block grant	88,804	88,804	
State and Federal forest land	983	983	
Railroad taxes	183	183	
Aeronautical commission	1,500	13,510	12,010
<b>Total Intergovernmental Revenues</b>	<b>185,153</b>	<b>197,163</b>	<b>12,010</b>
<b>Charges for Service:</b>			
Income from departments	10,950	12,567	1,617
Rent of town property	12,750	15,696	2,946
Private police details	10,500	8,083	(2,417)
<b>Total Charges for Service</b>	<b>34,200</b>	<b>36,346</b>	<b>2,146</b>
<b>Miscellaneous Revenues:</b>			
Interest on deposits	35,000	27,119	(7,881)
Payments in lieu of taxes	2,139	2,139	
Miscellaneous	4,000	5,583	1,583
<b>Total Miscellaneous Revenues</b>	<b>41,139</b>	<b>34,841</b>	<b>(6,298)</b>
<b>Total Revenues</b>	<b>1,127,076</b>	<b>1,190,462</b>	<b>63,386</b>
<b>Other Financing Sources:</b>			
Transfer from Community Development			
Block Grant		4,210	4,210
<b>Total Other Financing Sources</b>		<b>4,210</b>	<b>4,210</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$1,127,076</b>	<b>\$1,194,672</b>	<b>\$67,596</b>

**TOWN OF HAVERHILL, NEW HAMPSHIRE**

## Schedule of Expenditures and Other Financing Uses

## Budget and Actual – General Fund

For the Year Ended December 31, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Town officer's salaries	\$66,045	\$66,722	\$628
Town officer's expenses	87,155	85,370	1,785
Election and registrations	2,000	2,042	(42)
General government buildings	40,150	29,840	10,310
Reappraisal of property	12,500	12,500	
Planning board and zoning	5,000	4,225	775
Legal expense	7,500	9,049	(1,549)
Advertising and regional assoc.	3,038	2,572	466
Annual audit	7,000	8,190	(1,190)
Uninsured claims	2,500		2,500
Tri-County Community Action	2,600		
Insurance		2,600	
Return of unexpended CDBG grant funds		3,046	(3,046)
Overlay		4,210	(4,210)
Total General Government	39,791	11,901	27,890
	<u>275,279</u>	<u>244,237</u>	<u>34,042</u>
Public Safety:			
Police department	224,081	224,828	(747)
Fire department	77,563	79,059	(1,496)
Outside police details	10,510	10,496	15
Airport	7,650	22,289	(14,639)
Total Public Safety	319,804	336,671	(16,867)
Highways and Streets:			
Town maintenance	417,481	423,938	(6,457)
Town garage	6,250	6,206	(35)
Total Highways and Streets	423,731	430,228	(6,492)
Health and Welfare:			
Health department	9,525	9,587	(12)
Hospitals and ambulances	47,000	51,547	(4,517)
Animal control	2,500	1,953	547
General assistance and old age	35,000	20,567	14,433
Meals on wheels	5,202	5,202	
Total Health and Welfare	99,227	88,776	10,451
Sanitation:			
Solid waste disposal	1,996	1,996	
Total Sanitation	<u>1,996</u>	<u>1,996</u>	

## Schedule 5

**TOWN OF HAVERHILL, NEW HAMPSHIRE**

## Schedule of Expenditures and Other Financing Uses

## Budget and Actual – General Fund (Continued)

For the Year Ended December 31, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>EXPENDITURES:</b>			
Current:			
Culture and Recreation:			
Libraries	25,000	25,000	
Patriotic purposes	1,500	1,500	
Recreation programs	2,000	1,959	41
Total Culture and Recreation	<u>28,500</u>	<u>28,459</u>	<u>41</u>
Capital Outlay:			
Brushwood Road	65,709	65,709	
Lummockville Road	38,252	38,252	
Total Capital Outlay	<u>103,961</u>	<u>103,961</u>	
Debt Service:			
Interest on tax anticipation notes	2,500	2,528	(28)
Total Expenditures	<u>1,254,998</u>	<u>1,233,851</u>	<u>21,147</u>
<b>OTHER FINANCING USES:</b>			
Operating Transfers Out:			
Cemetery commission	7,500	7,500	
Capital reserve	10,000	10,000	
Total Other Financing Uses	<u>17,500</u>	<u>17,500</u>	
Total Expenditures and Other Financing Uses	<u>\$1,272,498</u>	<u>\$1,251,351</u>	<u>\$21,147</u>



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# Vachon, Clukay & Co., PC

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Certified Public Accountants

131 Middle Street  
Manchester, New Hampshire 03101  
(603) 622-7070

## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Board of Selectmen  
Town of Haverhill, New Hampshire

We have audited the general purpose financial statements of the Town of Haverhill, New Hampshire for the year ended December 31, 1991, and have issued our report thereon dated April 22, 1992. These general purpose financial statements are the responsibility of the Town of Haverhill, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Haverhill, New Hampshire taken as a whole. The accompanying schedule of federal financial assistance is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Vachon, Clukay & Co., PC*

April 22, 1992

# **TOWN OF HAVERHILL, NEW HAMPSHIRE**

Schedule of Federal Financial Assistance

For the Year Ended December 31, 1991

Federal Assistance Programs <u>Agency/Grant Program/Title</u>	<u>Federal Catalogue Number</u>	<u>Pass-through Grantors Number</u>	<u>Balance January 1, 1991</u>	<u>Revenues</u>		<u>Expenditures</u>	<u>Balance December 31, 1991</u>					
				<u>Federal</u>	<u>Local</u>							
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>												
Passed Through Office of State Planning:												
Community Development Block Grant	14.219	87-090-CDHS	\$4,230			\$4,230						
Community Development Block Grant	14.219	89-090-CDHS	26,525	\$104,673	\$11,305	142,503						
Community Development Block Grant	14.219	90-090-CDPF	167	206,977		206,625	\$519					
Community Development Block Grant	14.219	89-090-FSPF		1,028		1,028						
			<u>\$30,922</u>	<u>\$312,678</u>	<u>\$11,305</u>	<u>\$354,386</u>	<u>\$519</u>					

**TOWN OF HAVERHILL, NEW HAMPSHIRE**  
**NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
December 31, 1991

**NOTE 1--GENERAL**

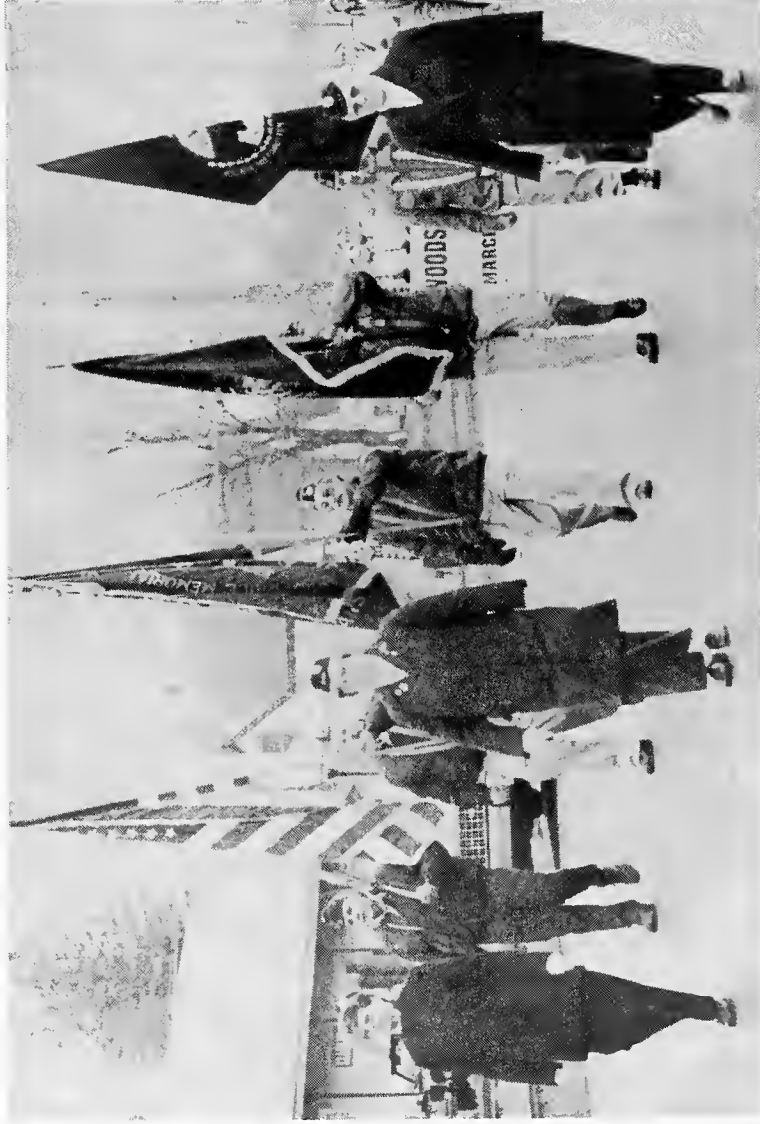
The accompanying Schedule of Federal Financial Assistance presents the activity of all federal financial assistance programs of the Town of Haverhill, New Hampshire (the "Town"). The Town's reporting entity is defined in Note 1 of the Town's general purpose financial statements. All federal financial assistance was passed through State of New Hampshire agencies and is included on the schedule.

**NOTE 2--BASIS OF ACCOUNTING**

The accompanying Schedule of Federal Financial Assistance is presented using the modified accrual basis of accounting, which is described in Note 1 of the Town's general purpose financial statements.

**NOTE 3--RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS**

Federal financial assistance revenues are reported in the Town's general purpose financial statements as intergovernmental revenues of the Community Development Block Grant Special Revenue Fund.



Veteran's Day Parade participants marching through downtown Woodsville.



From left to right, Chief Walter George, Barry MacDonald, Jeff Williams, Sgt. Ed Savoy, Ron Fournier, Bernie Marvin modeling call out jackets which were purchased by the officers.

1992 saw our National Economy hit bottom and begin to recover at last. With this recovery has come many sweeping changes in our business community. Many time-proven practices have been re-thought to enable companies to survive and to be competitive. These changes were inevitable in order for them to survive into the next decade. As a result, we are seeing a marked improvement in the quality of American made products. Our country has reaffirmed itself as THE global leader and protector with a minimum loss of human life.

Just as businesses are making changes to meet the challenges of the future, law enforcement is also constantly making changes to stay current with the future needs of the communities we serve. I was reminded of that commitment at a recent dedication ceremony at the State of New Hampshire's Police Standards and Training Facility. I toured the new addition to the facility and listened to distinguished speakers remind those present that it is our duty to be the best law enforcement officers we can be, which can only be done through quality training.

The time has long since passed when just any person can be hired as a Police Officer, given a gun and a badge, then told to go out and serve and protect. Today's law enforcement officer goes through a selection process which may include interviews before an oral board, physical and even psychological testing. Once that person has been selected, it is required by law that the person attend the ten week academy at Police Standards and Training to become certified as a full-time officer. This person must meet minimum physical standards before acceptance into the academy is allowed. During the ten weeks of training, the recruit has to meet physical and academic standards which is tested on a weekly basis. If the recruit successfully completes the training, he/she is now certified to have met the BASIC requirements to become a full-time law enforcement officer.

Training then continues for every officer after completing the Recruit Academy. Training which is necessary to provide the services that are needed in every community, from running the Doppler Radar in the cruiser to the Intoxilizer 5000 which tests breath alcohol levels in suspected drunk drivers. Basic Prosecutor, First Line Supervision, Interview and Interrogations, Technical Accident Reconstruction, Basic fingerprint, Collection and Preservation of Evidence is just a sampling of the many courses available to law enforcement officers. By law, each officer is required to receive eight hours of continuing education to maintain his/her certification, which does NOT include the mandatory firearms training which must be completed annually. Firearm training includes both classroom and practical applications.



(right)  
D.A.R.E.  
Officer Barry  
MacDonald  
doing hands  
on drug  
research.  
(left) Guess  
what he wants  
to be when he  
grows up.



My point to all this is simple. In order to reduce the civil liability incurred by this Department, I must make sure that all of the officers that serve you on a daily basis are properly trained and meet those minimum standards set by the Legislature. State and Federal Supreme Courts hand down decisions which in turn guide how law enforcement officers are to perform their duty. One such decision mandated how officers were trained on the use of firearms. In Delaware an officer was involved in a justifiable shooting. The officer was trained how to use his firearm, however he practiced with .38 special ammunition. While on duty, he was issued .357 ammunition. The Supreme Court decision regarding this incident required law enforcement officers to be trained with the ammunition they use while on duty. For those departments that were trying to save money by using the less expensive ammunition have now had to purchase the other, more expensive ammunition, for qualifying at the range. It also required officers to be trained in night-time firearm use and how to shoot at moving targets.

Maintaining and training a quality Police Department has become an expense which we can not exist without. Officers receive two weeks of paid training which usually takes place at the Police Standards and Training facility in Concord. There is other training which takes place on a monthly basis at the Haverhill Police Department for which the officers do not get paid for, which also includes 10 hours of classroom training on the use of their firearms. There are also numerous firing exercises that take place at the range which they donate their time for.



Marion Stapelfeld (left) and her replacement Angela O'Shana (right). Marion has been with us for two years and has done a great job, she will be greatly missed. We wish she only the best!

These officers, once properly trained, become assets to the Department and to the Town. It is important to keep trained personnel for a number of reasons. The obvious reason is the expense of training. Another fact to consider is that Haverhill is a small community which requires its officers to perform many different duties. These officers work by themselves and have to make important decisions on a daily basis. In other larger communities, there are supervisors which patrol along with the officers and are available to make those decisions for them. Haverhill Police Department trains its officers to make some of these decisions on their own, if necessary. In order to train these officers, an officer has to become trained to be an instructor. That Training Officer becomes liable for the training that is provided to his/her fellow officers. A training officer needs six hours of preparation for every hour of class lecture. While all of this seems to be quite an expense, it is necessary to train an officer to be an instructor so that training is provided to all of the other full and part-time officers.

Those officers, both full and part-time, are professionals at their trade and need to be recognized and respected as such. Each officer becomes a part of the community, meeting and getting to know as many of you that they can. Although most of the people we deal with are either victims of a crime, an accident or have been arrested, all are given one hundred percent. It is not cost effective to train these officers and have them receive the experience, only to lose them to another department. Officers from Haverhill have become assets to other departments because of their individual ability to perform many aspects of the job. Training they received in Haverhill makes them a valuable commodity to other, larger departments. As we have found with our schools, the education our children receive is only as good as the teachers and facility they have to work with. As your Chief of Police, I would ask you to sincerely consider the needs of the Police Department at Town Meeting this year.

The Town of Haverhill's Police Department is cramped into two rooms on the first floor of the Town Office Building. This condition is seriously inadequate to properly function in. We lack the physical space to work, maintain a level of confidentiality and those items necessary to do the work with. The morale of the Department rose with talk of moving the Town Offices to a new site, being the James R. Morrill School Building. When this did not happen, we were disappointed to say the least. The Department as a whole can not tolerate the deplorable conditions that exist. It has already caused our overworked, underpaid secretary to experience "burnout" which forced her to resign. The conditions we have to work in create a great deal of stress on all of us. This year at Town Meeting you will have to decide whether to remodel an existing building or construct a new Town Office Building. I ask you to keep our needs in mind and make a decision as soon as possible.

1992 saw an increase in reported Burglaries from 23 in 1991 to 57 in 1992. Thefts rose from 45 in 1991 to 110 in 1992. This increase is common throughout the area and we have not seen the increases some of our surrounding communities have. We have seen a number of large burglaries in surrounding towns that have not occurred in Haverhill. I firmly believe that this is mainly due to the fact we maintain a full-time law enforcement agency which is well trained as a pro-active Police Department.

The D.A.R.E. Program continues to be a success under the direction of Officer Barry MacDonald. Barry is bringing this program to many of the surrounding schools and has received assistance through local donations and Grant money. This funds a part-time officer to cover his shifts and also provides materials for the D.A.R.E. kids.

I would ask for your continued support in the coming year. I reaffirm my commitment and that of the Haverhill Police Department to providing the best Law Enforcement and Police services possible in the year ahead. Thank you for your support.

REPORTED CRIMINAL MISCHIEF

74



## DEAN MEMORIAL AIRPORT

The Dean Memorial Airport saw a small increase in air traffic over last years count, mostly during the summer. The number of local visitors to the airport has more than tripled, as people have noticed the strip when visiting the new school. With all this interest, we are sure to see an increase in flight training and scenic rides of the area.

Some of the activities at the airport this year were three student pilots earning their solo certificates, a visit by the State Civil Air Patrol, local aerial photos and some radio controlled aircraft. One helicopter pilot even assisted local police locate two escaped prisoners from the county jail.

The airstrip received a long awaited, fresh coating of pavement on the North half this year, with plans to finish the Southern half next year. The remainder of the drainage work on the Northeast side of the airstrip was completed, as well as the removal of brush on the Northwest side. Haverhill has been very fortunate, over the last few years, to receive state funding to help fund these projects.

Roland McKean again kept the grass cut and the weeds trimmed, doing his usual fantastic job. Thanks Roland!

In closing, I would again, invite you all to visit the airport. There is always something of interest going on and it makes the perfect place for a picnic. You might even find yourself taking a ride before you know it.

Respectfully submitted,

James Fortier, Airport Manager



WOODSVILLE HIGH SCHOOL BAND

WOODSVILLE FREE LIBRARY  
TREASURER'S REPORT FOR 1992

RECEIPTS

NOW Balance as of 12/31/91	\$3,339.72
From Savings Account	3,700.00
Town of Haverhill	8,333.34
Woodsville Fire District	5,500.00
Books Sold & Fines	773.76
Gifts	200.00
Xerox Copier	471.70
NOW Interest	57.26
Total	\$22,375.78

EXPENSES

Salaries	\$9,438.50
Books & Magazines	5,482.05
Supplies, Equip. & Misc. Maint.	1,396.51
Fuel & Utilities	1,225.73
Insurance	1,332.00
Social Security	721.95
Xerox Copier	352.80
Subtotal	\$19,949.54
NOW Balance as of 12/31/92	2,426.24
Total	\$22,375.78

OTHER FUNDS

Balance as of 12/31/91	\$65,664.34
1992 Interest	4,402.04
New Patrons Account	1,631.76
Subtotal	\$71,698.14
Less Transfer to NOW Account	3,700.00
Balance as of 12/31/92	\$67,998.14

Respectfully Submitted,

*Hazen W. Wilson*  
Hazen W. Wilson, Treasurer

NORTH HAVERHILL LIBRARY  
Treasurer's Report 1992

Balance as of Jan. 1, 1992

\$ 204.35

RECEIPTS

Town of Haverhill	6,250.00
Donations	468.00
Book/Magazine Returns	30.55
Book Sales	159.92
Fleet Savings (operating expenses)	450.00
Interest from CDs:	
Amoskeag/First NH Bank	411.17
New Dartmouth Bank	329.04
NH Savings/Wds. Guaranty Savings	1,564.86
Fleet	<u>77.00</u>
	<u>9,740.54</u>

\$ 9,944.89

EXPENSES

Books	5,202.88
Magazines	338.95
Librarian	1,615.00
Asst. Librarian	12.00
Supplies	390.23
Fuel	537.38
Electric	288.75
Ins./Workman's Comp	752.00
Custodian	300.00
Postage	66.03
Misc.	<u>188.57</u>
	<u>9,691.79</u>

BALANCE ON HAND: Dec. 31, 1992:

\$ 253.10

Fleet Savings Accts:

    Balance Ending Dec. 31, 1992: \$7,171.29

    Woodville Guaranty Savings

    Balance Ending Dec. 21, 1992:

\$5,459.42

Respectively,

*Marilyn Spooner*

Marilyn Spooner, Treas./Librarian

North Haverhill Association meeting to convene immediately following adjournment of No.Haverhill Precinct meeting in March 1992.

S/ William Ingalls  
Ch., Board of Trustees  
North Haverhill Library

HAVERHILL LIBRARY ASSOCIATION  
1992 Treasurer's Report

NOW Account as of 1/1/92	\$2,422
MMF as of 1/1/92	2,363

RECEIPTS

Town of Haverhill	\$6,250
Mildred Page Bequest	5,366
Dividends	3,052
Gifts	1,330
Memberships	256
Interest - Bonds	278
Interest - NOW	65
Interest - MMF	47
Reimbursements	104
Lost Books & Fines	32
	16,780
	\$21,565

EXPENDITURES

Salaries	\$5,880
Book Purchases	5,169
Insurance (2 yrs)	1,968
Heat	1,414
Periodicals	515
Improvements & Maintenance	599
Social Security	450
Casual Labor	445
Telephone	318
Supplies	220
Electricity	346
Administration	100
Special Programs	12
Postage & Box Rental	75
Miscellaneous	77
	17,588
	2,562
NOW Account as of 12/31/92	1,415
MMF as of 12/31/92	\$21,565

VALUE OF INVESTMENTS AS OF 12/31/92

Central VT Public Service (600 shares)	\$22,275
Southwest Bell (323 shares)	26,862
H.J. Heinz (75 shares)	6,619
Health Dimensions Bond	3,000
	\$58,756
Total	

Respectfully Submitted,  
Stephen Campbell, Treasurer

PIKE LIBRARY ASSOCIATION  
1992 Treasurer's Report

Balances as of 1/1/92  
 Checking Account 297.25  
 Savings Account 11,140.63

Receipts:  
 Sale of Books 23.97  
 Town of Haverhill for 1991 4,166.66  
 Town of Haverhill for 1992 4,166.66  
 Donation 50.00  
 Interest on Savings Acct. 273.67

20,118.84

Expenditures:  
 Books & Magazines 1,238.06  
 Gas 574.38  
 Electricity 196.09  
 Insurance 322.00  
 Siding & Shutters 4,454.50  
 Repairs & Maintenance 372.97  
 Dues 30.00  
 Red Wagon Show 35.00  
 Salary 711.34  
 Postage & etc. 55.35  
7,989.69

12,129.15

Balance on hand 12/31/92  
 Checking Account 281.53  
 Savings Account 11,847.62  
 Certificate of Deposit  
 #704188481

Respectfully submitted,  
 Hazel Joslin, Treasurer



Howard Hatch opens his new  
 Hatchland Press in North Haverhill

**HAVERHILL CEMETERY COMMISSION  
TREASURER'S REPORT  
FOR YEAR ENDING DECEMBER 31, 1992**

<b>RECEIPTS</b>	
<b>CASH ON HAND JANUARY 1, 1992</b>	
LOTS SOLD	\$ 1,600.00
OPENING GRAVES	10,350.00
TRUST FUNDS	10,000.00
INTEREST	80.35
VAULT RENT	825.00
TOWN FUNDS	14,479.83
LAND RENT	500.00
PERPETUAL CARE	1,650.00
MISCELLANEOUS	84.00
	<hr/>
	<b>\$39,569.18</b>
	<hr/>
	<b>\$484.05</b>
	<hr/>
	<b>\$40,053.23</b>

<b>DISBURSEMENTS</b>	
<b>WAGES</b>	<b>\$19,644.90</b>
COMMISSIONERS SALARY	400.00
TREASURERS SALARY	250.00
FICA & MEDICARE	1,576.49
TRUCK RENT	3,301.55
GAS & OIL	477.91
LIGHTS	67.33
PERPETUAL CARE	1,650.00
OFFICE SUPPLIES	80.35
CEMETERY SUPPLIES	1,064.38
INSURANCE	1,449.34
REPAIRS & PROJECTS	3,945.11
NEW EQUIPMENT	476.94
OPENING GRAVES	2,575.00
MISCELLANEOUS	899.50
	<hr/>
	<b>\$37,858.80</b>
	<hr/>
<b>CASH ON HAND DECEMBER 31, 1992</b>	<b>\$ 2,194.43</b>
	<hr/>
	<b>\$40,053.23</b>

RESPECTFULLY SUBMITTED,  
ROBERT J. RUTHERFORD, TREASURER

## GRAFTON COUNTY COMMISSIONERS' 1992 REPORT

Grafton County has continued to operate in a financially sound, cost effective manner. We are pleased that the \$13.5 million budget adopted in late June showed a modest 3.45% increase.

While the county property tax increased to \$6.1 million after two years of decreases, the average annual county tax increase since 1989 has been less than 3%. Under state law, \$3.5 million or 58% of the county tax dollars collected from Grafton County taxpayers in 1992 were sent to Concord to pay the county share of state assistance programs (Old Age Assistance, Aid to the Disabled, Medicaid/Nursing Assistance, and Services for Children & Youth).

The Grafton County Nursing Home has continued to offer high quality medical, nursing, and support services to approximately 120 elderly and infirm residents while meeting the stricter federal Medicaid mandates imposed in 1991. The Special Needs Unit for individuals with Alzheimers Disease and similar illnesses, opened last year, has been especially well received by residents, families and staff. During 1993 the County plans to expand the unit from 11 to 32 beds.

The County Department of Corrections saw a 15% increase in inmates over the past year. Drug forfeiture funds from the Attorney General's Office have enabled the department to increase and coordinate drug and alcohol abuse reduction programs with the goal of decreasing the number of repeat offenders.

Again during 1992 the County Farm generated a modest operating surplus, providing work opportunities for County Corrections inmates and supplying meat and vegetables for the Nursing Home and Jail. For the second year the Farm also produced potatoes for the local food pantries throughout the County.

The Commissioners, Sheriff and Assistant Sheriff implemented the second phase of a 3-year plan to ensure that subscribers pay the full cost of telephone answering services provided by the County Dispatch Center. The County also replaced the radio repeater on Cannon Mountain in order to upgrade law enforcement communications throughout Grafton County.

During 1992 the County distributed over \$78,836.00 in state Incentive Funds to local programs that prevent out-of-home placements of troubled children and youth. The County has also continued to provide Youth and Family mediation services available free-of-charge in Lebanon, Littleton and Plymouth areas.

Looking ahead to the late 1990's and beyond, the Commissioners initiated Long Range Planning as part of the annual budget process. A committee of county officials has been charged with recommending plans for addressing the needs of the county and state offices now housed at the Courthouse.

The County sponsored a Community Development Block Grant for the AHEAD Agency in Littleton, a non-profit housing development organization. Funds are being used to purchase and rehabilitate multifamily rental housing units for the benefit of low- and moderate-income households in the northern part of Grafton County.

During 1992 the Commissioners continued efforts to inform county residents about county government, encouraging tours of county facilities and holding information sessions for local officials and other groups.

The Grafton County Board of Commissioners hold regular weekly meetings on Tuesdays (note the change from Thursdays) at 9:00 a.m. at the Administration Building on Route 10 in North Haverhill. All meetings are open to the public, and we encourage attendance by public and the press. Please call the Commissioners' Office at 787-6941 for further information or to request a speaker or our slide show on county government for school and civic groups.

In closing we wish to express our sincere appreciation to local officials, agencies and the public for cooperating in our efforts to serve the citizens of Grafton County.

Respectfully Submitted,

GRAFTON COUNTY COMMISSIONERS:

Betty Jo Taffe, Chairman  
Gerard J. Zellier, Vice Chairman  
Raymond S. Burton, Clerk

NORTH COUNTRY COUNCIL  
1992 REPORT

North Country Council is the Regional Planning Commission and economic development district for 51 towns in northern New Hampshire. It is supported by local community and county dues which are used to match state and federal funding sources.

Local planning assistance provided to member towns this past year included: municipal planning, transportation planning, business and industrial planning, landscape architecture, solid waste planning, resource management, and GIS mapping. The Council provided professional assistance to Planning Boards, Boards of Selectmen, Zoning Boards of Adjustment, Conservation Commissions, Solid Waste Districts, Local Development Corporations, Non-Profit Community Organizations, Chambers of Commerce, Educational Institutions and Social Service Organizations and Agencies in all of our member towns.

During 1992 North Country Council also continued its commitment to regional planning as follows: completed the North Country's first ISTEA Transportation Plan and Transportation Improvement Program; completed a new regional economic development strategy; developed economic strategic plans with local development groups; expanded the Working Capital micro-lending program throughout the region; provided technical assistance to communities on major infrastructure projects; completed a regional wood products marketing plan; participated in the development of a statewide telecommunications network; conducted an impact assessment of new banking regulations on the businesses in the North Country; provided solid waste and recycling technical assistance to towns, schools and solid waste districts; and continued our public education initiative on forest lands issues in Coos County. All the above major activities occurred at the same time as the Council provided daily planning and development technical assistance to our members.

In the ensuing year the Council will continue its commitment to local membership services and regional problem resolution.

Persons from member towns interested in becoming involved with the Council are urged to contact their selectmen for appointment as Council representatives or committee members.

Sincerely,

  
Preston S. Gilbert  
Executive Director



## REPORT TO THE PEOPLE OF COUNCIL DISTRICT ONE

The five member NH Executive Council has its Constitutional authority in Articles 60 through 66 in the New Hampshire Constitution. Through the many Legislative Sessions much of New Hampshire law includes the Council in major decisions that are made by the Governor and top Executive Branch Officials.

Acting similar to a Board of Directors of a corporation, the Council by law is called to act upon requests from the many executive branch departments and divisions. These requests are reviewed prior to Governor and Council consideration by the Attorney General's Office and the Commissioner of Administrative Services to be legally correct and that proper funds are available. Generally all contracts with outside state government agencies and individuals must be approved by the Governor with the advice and consent of the Council. This brings to the very top of your Executive Branch an elected voice from your area.

The entire Judicial Branch of NH State Government is nominated by the Governor and confirmed by the Council. This is a very serious and key function of the Council. Judges are seated until their 70th birthday!

The five member Council by law is now part of the Ten Year Highway Plan for New Hampshire and must by law hold hearings to gain citizen input and information on changes in the highway and bridge system of New Hampshire. Our report is due to the Commissioner of Transportation, by June 1, 1993.

The Council also plays a key role in assisting citizens, agencies, towns, cities and businesses in their relationship with New Hampshire State Government. A Councilor is only a phone call away and stands ready to assist in this ombudsman role.

As Councilor for your Town and area, I stand ready to be of service.

Raymond S. Burton  
RFD #1  
Woodsville, NH 03785  
Tel. 747-3662

Room 207  
State House  
Concord, NH 03301  
Tel. 271-3632

# North Country Home Health Agency, Inc. 1992 Report of Services

The North Country Home Health Agency, Inc. is a not-for profit Home Care Agency providing home health care and health promotion services to residents of Bath, Benton, Bethlehem, Carroll, Easton, Franconia, Haverhill, Landaff, Lincoln, Lisbon, Littleton, Lyman, Monroe, Randolph, Sugar Hill, Woodstock and additional towns in northern Grafton and southern Coos Counties. In April, 1992 the Agency welcomed the staff and clients of the Gorham District Nurse Association to the Agency's family of care. The Gorham District Nurse Association was formerly a town administered and funded program. The addition of the Gorham District Nurse Association service area means that residents of 22 North Country communities now have access to Agency programs and services. During 1992 Agency staff provided 23,136 home care visits to more than 560 area residents. This represents an increase of 48% over the number of home care visits provided in 1991 and a 97% increase in home care services since 1989. The reason for the increased utilization of home health care programs continue to be the aging of our population, decreased length of hospital stays and personal and family preference to be cared for at home. It is expected that double digit increases in home care services will continue for several more years.

The Agency continues to work to attract State and Federal funding for local programs and services. In 1992 \$261,645 in State and Federal grants were obtained for the provision of direct home care services in area communities.

In the Town of Haverhill, 125 clients received the following services:

Service	Number of Visits
Nursing	1088
Home Health Aide	2700
Homemaker	539
Physical Therapy	671
Occupational Therapy	32
Speech Therapy	91
Medical Social Service	58
Parent Aide	72
Adult-in-Home Care (Hours)	2774

We express our sincere appreciation to the members of the community, clients, their families and our staff for their participation in Agency programs and look forward to serving you in the future.

Respectfully submitted,

*Mary E. Presby, RN, BSN*  
Mary E. Presby, RN, BSN  
Executive Director

## GRAFTON COUNTY SENIOR CITIZENS COUNCIL 1992 ANNUAL REPORT

Grafton County Senior Citizens Council, Inc. provides services to older residents of Haverhill. These services include home delivered meals, a senior dining room program, transportation, adult day care, outreach and social work services, health screening and education, recreation, information and referral, as well as opportunities for older individuals to be of services to their communities through volunteering.

Any Haverhill resident over the age of 60 or members of his/her family are eligible to use the services of GCSCC. Handicapped individuals under the age of 60 may also be served through these programs. Although there are no charges for the services, the Agency does request contributions toward the cost of services.

During 1992, 331 older Haverhill residents were served through all of GCSCC's programs. 293 individuals enjoyed dinners at the Woodsville Area Senior Services or received hot meals delivered to their homes: 74 elders used transportation services on 3,529 occasions to travel to medical appointments, to grocery stores, to do personal errands or to the Senior Center. 43 Haverhill volunteers contributed 3,536 hours of time, energy and talent to support the operation of the Agency's services. 45 others participated in recreational and educational programs or used our information and referral service: 27 older people used the services of our social workers. Services for Haverhill residents were instrumental in supporting many of these individuals as they attempted to remain in their own homes and out of institutional care despite physical frailties.

Working closely with other agencies, providing services to older people in the community, our goals for the future include additional efforts to assist older Haverhill residents and their families in taking advantage of available programs and services which will improve the quality of their lives and enable them to remain independent in their own community.

Through the years, GCSCC has very much appreciated the support of the Haverhill community for services which enhance the independence of older residents of Haverhill. This support is much more critical at a time of Federal and State funding constraints.

Respectfully submitted,

Carol W. Dustin, ASCW  
Executive Director



Three Generations of the Dr. Rowe Family finish the road race sponsored by the Cottage Hospital.

# **GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.**

## **Statistics for the Town of Haverhill**

**October 1, 1991 to September 30, 1992**

**During this fiscal year, GCSCC served 331 Haverhill residents (out of 972 residents over 60, 1990 Census).**

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	<u>x</u>	<u>Unit(1) Cost</u>	<u>=</u>	<u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	13,532	x	\$ 4.09		\$ 55,346.00
Transportation	Trips	3,529	x	\$ 5.07		\$ 17,892.00
Adult Day Service	Hours	-0-	x	\$ 5.64		\$ -0-
Social Services	Half-Hours	607	x	\$ 10.01		\$ 6,076.00
Activities		45		N/A		

**Number of Haverhill Volunteers: 43 . Number of Volunteer Hours 3,536.25 .**

**GCSCC mails out Newsletters to approx. 86 Haverhill addresses.**

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<b>GCSCC cost to provide services for Haverhill residents only</b>	<b>\$ <u>79,314.00</u></b>
<b>Request for Senior Services for 1992</b>	<b>\$ 5,619.00</b>
<b>Received from Town of Haverhill for 1992</b>	<b>\$ 5,619.00</b>
<b>Request for Senior Services for 1993</b>	<b>\$ <u>5,844.00</u></b>

### **NOTES:**

1. Unit cost from Audit Report for October 1, 1991 to September 30, 1992.
2. Services were funded by: Federal and State Programs 49%, Municipalities, Grants & Contracts, County and United Way 15%, Contributions 11%, In-Kind donations 20%, Other 3%, Friends of GCSCC 2%.

**COMPARATIVE INFORMATION**

From Audited Financial Statement for GCSCC  
Fiscal Years 1991/1992

October 1 - September 30

**UNITS OF SERVICE PROVIDED**

	<b><u>FY 1991</u></b>	<b><u>FY 1992</u></b>
Dining Room Meals	51,764	50,322
Home Delivered Meals	95,844	101,681
Transportation (Trips)	35,114	39,207
Adult Day Service (Hours)	5,564	4,016
Social Services (1/2 Hours)	11,854	9,712

**UNITS OF SERVICE COSTS**

	<b><u>FY 1991</u></b>	<b><u>FY 1992</u></b>
Congregate/Home Delivered Meals	\$ 4.33	\$ 4.09
Transportation (Trips)	5.49	5.07
Adult Day Service	4.43	5.64
Social Services	8.62	10.01

For all units based on Audit Report, October 1, 1991 to September 30, 1992

## HOSPICE OF THE UPPER VALLEY, INC. 1992 NARRATIVE REPORT

Hospice of the Upper Valley, Inc. (HUV) is a voluntary, community-based human service organization which addresses issues of life-threatening illness, death and bereavement. Our emphasis is on caring, we encourage ourselves and others to attend to the wholeness of each person and to affirm as well as support one another- caregivers and clients alike- in the spirit of love. Services include: direct patient/family care; volunteer, professional and community education; patient/family advocacy, case management, and influence in the development of public policy. The work of volunteers in the delivery of patient/family care is the mainstay of Hospice.

One major source of income are from memorial gifts, individual donations, and town support. We hope you will support our services.

The care patients and families receive is overseen and guided by the Hospice Interdisciplinary Team, which includes at least one representative from the following professions: clergy, discharge planner, Hospice nurse, home health nurse, oncology nurse, physician, social worker, Hospice volunteer. In order to ensure comprehensive medical and case management services, Hospice participates in the Hospice Regional Network (with six area home health agencies and four other volunteer Hospice programs) to provide the Medicare Hospice Benefit.

For the first eleven months in 1992, Hospice served 330 patient/families in our various areas of service, of which 1 has been from Haverhill.

In 1991, 125 patient/family units received Hospice nursing assessment and consultation volunteer assistance with routine tasks or respite care in home, hospital, or nursing home. 141 families received support and guidance in their grief through our support groups for bereaved children and ongoing adult support groups. Another 50 people coping with issues related to death and dying received short-term counseling, and 125 received information or referral to other services. Hospice-trained AIDS buddies provided care to 11 people.

Hospice of the Upper Valley services are available free of charge in Upper Valley towns, including: Cannan, Dorchester, Enfield, Grafton, Hanover, Haverhill, Lebanon, Lyme, Orange, Orford, Piermont and Plainfield in New Hampshire; and Barnard, Bradford, Bridgewater, Corinth, Fairlee, Hartford, Hartland, Newbury, Norwich, Plymouth, Pomfret, Reading, Thetford, Topsham, Vershire, West Fairlee, West Windsor, Windsor, and Woodstock in Vermont.

Respectfully submitted,

Clinton G. Cooper, Executive Director



Students of the new Middle School enjoy their lunch in the cafeteria.

## WESTERN GRAFTON COUNTY YOUTH DIVERSION PROGRAM

The Western Grafton County Youth Diversion Program was begun in 1991, serving the towns of Bath, Benton, Haverhill, Landaff, Piermont and Warren. It was created in order to give the court a tool to try and turn juveniles around so that they would not become repeat offenders.

The Haverhill District Court processed an average of eighty-five juvenile cases per year in the last three years. Many of these cases were first time offenses of a petty nature that were handled by the diversion program and therefore prevented adjudication in the future. Many of these juveniles are matched with services in the community as soon as possible so that they are able to obtain needed help to diminish recidivism.

The part-time diversion coordinator guides cases through the program. The coordinator is charged with the responsibility of identifying resource and service providers in the community, so that these juvenile offenders receive the most appropriate effective help.

The purpose of the program is to alleviate the backlog of cases currently seen in the Haverhill District Court, thereby allowing the court to focus its energy on those cases of a more serious nature. This increases the court's efficiency and clears up some of the frustration inherent in working with juveniles and their families. We target for diversion, first time juvenile offenders only, and allow them to make restitution within the community without being involved in the court process after arraignments. It focuses on CHINS and delinquent cases, but it excludes violent and deviate offenders.

Although there are relatively few services available within the North Country because of its rural nature, the diversion program identifies and utilizes the services that currently exist county and state wide for youths and their families.

In summary, we feel that the only way that future diversion efforts are going to be maintained in our region is to provide some substance and consistency with it. It is hoped that serious consideration can be given to providing the funds necessary in order to continue this work in the future. Our hope is that the program will grow and eventually be as successful as others already functioning in the North Country region. In order to do this we must ask the towns it serves to make a contribution.

**WARRANT**  
**ANNUAL MEETING**  
**NORTH HAVERHILL WATER & LIGHT DISTRICT**

To the Inhabitants of the North Haverhill Water & Light District in the Town of Haverhill, NH, qualified to vote in said District affairs.  
You are hereby warned and notified to meet at the North Haverhill Fire Station on Thursday, March 11, 1993, at 7:30 in the evening to act on the following articles:

- ARTICLE 1. To choose a Moderator for the ensuing year.
- ARTICLE 2. To choose a Clerk for the ensuing year.
- ARTICLE 3. To choose a Treasurer for the ensuing year.
- ARTICLE 4. To choose a Commissioner for a period of one (1) year.
- ARTICLE 5. To choose a Commissioner for a period of three (3) years.
- ARTICLE 6. To choose an auditor for the ensuing year.
- ARTICLE 7. To hear the reports of the officers heretofore chosen and to pass any vote relating thereto.
- ARTICLE 8. To raise and appropriate such sums of money as may be deemed necessary for the Fire Department, Street Lights, and Sidewalks of the District.
- ARTICLE 9. To see if the District will vote to authorize the Commissioners to borrow money to provide for the current expenses, or for emergency, until taxes are collected, and give notes for same.
- ARTICLE 10. To see if the District will vote to authorize the Commissioners to seek and accept any Grants or Funds available for planned water works and improvements.
- ARTICLE 11. To see if the District will vote to authorize the Commissioners to place surplus money, if same exists, into Capitol Reserve Accounts.
- ARTICLE 12. To see if the District will vote to raise and appropriate a sum of \$2,000.00 to be used for the purchase and installation of new signs at entrances to the District on NH Route 10. The monies for this are to be withdrawn from the Capital Reserve funds of the District.
- ARTICLE 13. To see if the District will vote to pay the electric charges for the Christmas lights that are placed along the District Streets by the local Girls Club.
- ARTICLE 14. To transact any other business properly to come before this meeting.



MINUTES OF ANNUAL MEETING OF THE NORTH HAVERHILL WATER & LIGHT  
DISTRICT HELD MARCH 12, 1992.

The meeting was called to order at 7:30 PM by Moderator Richard Kinder, and he read the Warrant for said meeting.

ARTICLE 1. To choose a Moderator for the ensuing year.

Richard Kinder was nominated by Howard Hatch and seconded by Everett Sawyer. There were no further nominations and Richard Kinder was elected.

ARTICLE 2. To choose a Clerk for the ensuing year.

Robert Rutherford was nominated by Everett Sawyer and seconded by Ronald Aldrich. There were no further nominations and Robert Rutherford was elected.

ARTICLE 3. To choose a Treasurer for the ensuing year.

John Aldrich was nominated by Larry Norcross and seconded by Robert Clifford. There were no further nominations and John Aldrich was elected.

ARTICLE 4. To choose a Commissioner for a period of three (3) years.

Howard Hatch was nominated by Frank Stiegler, Mr. Hatch declined the nomination. Robert Clifford, Jr. was nominated by Richard Clifford and seconded by Robert Clifford. There were no further nominations and Robert Clifford, Jr. was elected.

ARTICLE 5. To choose an Auditor for the ensuing year.

Roger Wells was nominated by Everett Sawyer and seconded by Larry Norcross. There were no further nominations and Roger Wells was elected.

ARTICLE 6. To hear the reports of the officers heretofore chosen and to pass any vote relating thereto.

Howard Hatch gave the Auditors report, as given to him by Roger Wells, for the past year, stating that the books were found to be in proper order.

Everett Sawyer moved that the reports be accepted as given and printed in the Town report. The motion was seconded by Robert Clifford and was passed.

ARTICLE 7. To raise and appropriate such sums of money as may be deemed necessary for the Fire Department, and Street Lights, and Sidewalks of the District.

Richard Patten moved that the District raise and appropriate a sum of seventy four thousand nine hundred fifty dollars [\$74,950.00], with ten thousand three hundred seventyfive dollars [\$10,375.00] to be raised by taxes. This was seconded by Ronald Aldrich. Larry Norcross asked about the reasons for the increases, and felt some of the interest from the savings accounts should be used to help defray the costs, this is being done. After further brief discussion the motion was passed.

ARTICLE 8. To see if the District will vote to authorize the Commissioners to borrow money to provide for the current expenses, or for emergency until taxes are collected, and give notes for same.

Everett Sawyer moved that the Commissioners be so authorized. The motion was seconded by Marge Lane, and passed by voice vote.

ARTICLE 9. To see if the District will vote to authorize the Commissioners to seek and accept any Grants or Funds available for planned water works and improvements.

Dennis Fournier moved that the Commissioners be so authorized. This was seconded by Robert Clifford, and passed by voice vote.

ARTICLE 10. To see if the District will vote to authorize the Commissioners to place surplus money, if same exists, into Capital Reserve Accounts.

Everett Sawyer moved that the Commissioners be so authorized. The motion was seconded by John Aldrich, and was passed by voice vote.

ARTICLE 11. To see if the District will vote to increase the Rates Charged for Water and set the following per quarter Rates: Residential Unit, \$27.50; Small Business within a Home \$13.75; Small Business \$45.00; Intermediate Business \$64.00; Large Business \$200.00; Small Farm \$100.00; Intermediate Farm \$125.00; Metered Water \$15.00 base, plus \$1.50 per 1000 gallons for all water used over and above a base of 3000 gallons.

Frank Stiegler moved that the District adopt these Rates. The motion was seconded by Donald Kimball. Larry Norcross then made a motion to have this voted on by Ballot vote, this was seconded by Robert Clifford, and voted in the affirmative. After a brief discussion a ballot vote was taken. There was a total of 25 votes cast, 19 yes, and 6 no, the motion was adopted.

ARTICLE 12. To transact any other business to properly come before this meeting.

Howard Hatch made a report on Street signs, and stated that four signs have been ordered. Howard had talked to a couple of Towns about their signs. Larry Norcross stated that the Commissioners might wish to check with Bradford about their signs, and the cost of same. The Commissioners will make further investigation prior to purchasing signs for the ends of the District.

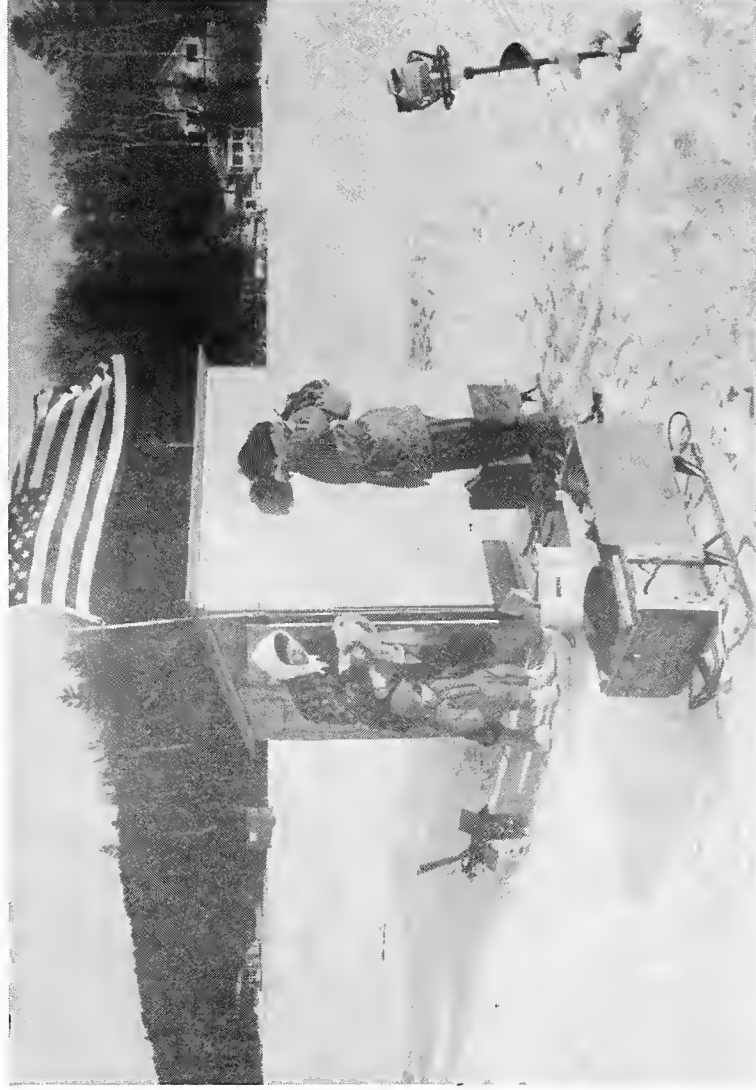
Howard Hatch stated that the District had received one request for water from outside the District, from Fred King. Howard then made a motion that the District allow Mr. King to have water as long as he tied into the District Main near his home. This was seconded by Robert Clifford. Frank Stiegler asked for the Commissioners recommendation on this motion. Ron Aldrich stated that they were in favor as long as the connection was made to the District Main. The Motion was voted in the affirmative.

Richard Kinder asked that the District give a thank you to Howard Hatch for his many years of service to the District.

Everett Sawyer then made a motion to adjourn the meeting. This was seconded by Ronald Aldrich, and the meeting was adjourned at 8:05 PM.

Respectfully Submitted,

Robert J. Rutherford  
District Clerk



A family ice fishing on a cold winter's day on nearby French Pond.

# 1993 BUDGET FOR THE NORTH HAVERHILL WATER & LIGHT DISTRICT

APPROPRIATION ITEM	ACTUAL EXPENDITURE PRIOR YEAR	1993 PROPOSED BUDGET
<b>Water Dept.:</b>		
Salaries	7,073.75	7,500.00
Repairs & Maint.	6,487.40	11,660.00
Supplies	782.47	1,500.00
Electric	6,290.92	6,500.00
Postage	300.37	400.00
Insurance	3,256.00	3,000.00
New Connections	820.97	1,500.00
NH Fees & Testing	415.00	1,000.00
Misc. Expense	0	100.00
Legal Expense	0	250.00
Land Purchase	5,000.00	5,000.00
Principal on Dept-Reservoir	5,000.00	0
Interest on Dept-Reservoir	303.55	0
<b>Total</b>	<b>{35,730.43}</b>	<b>{38,410.00}</b>
<b>Fire Department</b>		
Salaries	1,000.00	1,000.00
Fireman Pay	4,992.50	5,500.00
New Equipment	977.00	1,000.00
Repairs & Supplies	518.24	650.00
Fire Station Fuel	1,549.80	1,500.00
Electric	483.54	500.00
Telephone	293.05	300.00
Insurance	3,119.00	3,000.00
Truck Repair & Supplies	644.87	1,500.00
Fire School	897.50	1,000.00
Service Contract	537.00	600.00
<b>Totals</b>	<b>{15,012.50}</b>	<b>{16,550.00}</b>
Principal on Dept-Truck	9,999.60	7,900.00
Interest on Dept-Truck	3,000.40	2,100.00
<b>Precinct:</b>		
Street Lights	8,503.99	9,000.00
Signs & Beautification	46.73	300.00
Sidewalks	164.46	1,000.00
Hydrant Rental	1,250.00	1,250.00
<b>Totals</b>	<b>{9,965.18}</b>	<b>{11,550.00}</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$73,708.11</b>	<b>\$76,510.00</b>

# **1993 BUDGET FOR THE NORTH HAVERHILL WATER & LIGHT DISTRICT**

<b>SOURCE of REVENUE</b>	<b>1992 ACTUAL REVENUE</b>	<b>1993 ESTIMATED REVENUE</b>
<b>Water Dept.</b>		
Water Rent	30,298.80	35,500.00
Water Rent - Fines	295.00	250.00
Water On/Off	60.00	50.00
New connections	1,200.00	1,200.00
Insurance Refund	525.13	0
Interest	59.60	60.00
Hydrant Rent	1,250.00	1,250.00
Land Rent	100.00	100.00
Misc. Income	825.00	0
<b>Total</b>	<b>{34,613.53}</b>	<b>{38,410.00}</b>
<b>Fire Dept. &amp; Precinct</b>		
Town of Haverhill Fire Dept.	15,800.00	15,800.00
Business Profits Tax	609.70	600.00
Insurance Refund	478.40	0
Interest	52.16	50.00
Out of Town Fires	750.00	750.00
Misc. Income	1,998.00	0
<b>Total</b>	<b>{19,688.26}</b>	<b>{17,200.00}</b>
<b>Town of Haverhill - Truck Fund</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Withdrawals from Capital Reserve</b>	<b>1,000.00</b>	
<b>TOTAL REVENUE EXCEPT TAXES</b>	<b>\$65,301.79</b>	<b>\$65,610.00</b>
<b>TAXES TO BE RAISED</b>	<b>\$10,470.00</b>	<b>\$10,900.00</b>
<b>TOTAL REVENUE INCLUDING TAXES</b>	<b>\$75,771.79</b>	<b>\$76,510.00</b>

# NORTH HAVERHILL WATER & LIGHT DISTRICT

	BUDGETED 1992	EXPENDED 1992
Water Dept.:		
Salaries	\$7,500.00	\$7,073.75
Repair & Maintenance	\$6,800.00	\$6,487.40
Supplies	\$1,500.00	\$782.47
Electric	\$4,600.00	\$6,280.92
Postage	\$400.00	\$300.37
Insurance	\$3,300.00	\$3,256.00
New Connections	\$1,500.00	\$820.97
NH Fees & Testing	\$1,000.00	\$415.00
Misc. Exp.	\$200.00	\$0.00
Land Purchase	\$5,000.00	\$5,000.00
Principal on Debt-Reservior	\$5,000.00	\$5,000.00
Interest on Debt-Reservior	\$300.00	\$303.55
<b>Totals</b>		<b>\$37,100.00</b>
Water Dept. Ending Bal., 12/31/92		<b>\$35,730.43</b>
		<b>\$1,153.54</b>
		<b>\$36,883.97</b>

Fire Dept:		
Salaries	\$1,000.00	\$1,000.00
Firemans Pay	\$5,000.00	\$4,992.50
New Equipment	\$1,000.00	\$977.00
Repair & Supplies	\$750.00	\$518.24
Fire Station Fuel	\$1,500.00	\$1,549.80
Electric	\$500.00	\$483.54
Telephone	\$350.00	\$293.05
Insurance	\$2,500.00	\$3,119.00
Truck Repair & Supplies	\$2,000.00	\$644.87
Fire School	\$700.00	\$897.50
Service Contract	\$500.00	\$537.00
<b>Totals</b>		<b>\$15,800.00</b>
		<b>\$15,012.50</b>
Principal on Debt-Truck	\$6,700.00	\$9,999.60
Interest on Debt-Truck	\$3,300.00	\$3,000.40
<b>Totals</b>		<b>\$10,000.00</b>
		<b>\$13,000.00</b>

PRECINCT:		
Street Lights	\$9,000.00	\$8,503.99
Sigins & Beautification	\$800.00	\$46.73
Sidewalks	\$1,000.00	\$164.46
Hydrant Rental	\$1,250.00	\$1,250.00
<b>Totals</b>		<b>\$12,050.00</b>
		<b>\$9,965.18</b>
Total Budgeted	\$74,950.00	
Total Expenditures	<b>\$73,708.11</b>	
Fire Dept. & Precinct Ending Balance 12/31/92		<b>\$2,856.98</b>

GRAND TOTAL

**\$77,718.63**

Water Dept. Income: 1992		
Water Rents	\$30,298.80	
Water Fines	\$295.00	
Water On / Off	\$60.00	
New Connections	\$1,200.00	
Insurance Refund	\$525.13	
Misc. Income	\$825.00	
Interest Checking Acct.	\$59.60	
Hydrant Rent	\$1,250.00	
Land Rent	\$100.00	
Total Income	\$34,613.53	
BEGINING BAL. 1/1/92	\$2,270.44	
		\$36,883.97
Fire Dept. & Precinct Income 1992		
T. of Haverhill Fire Dept.	\$15,800.00	
Precinct Tax	\$10,470.00	
Business Profits Tax	\$609.70	
Insurance Refund	\$478.40	
Interest Checking Acct.	\$52.16	
Out of Town Fires	\$750.00	
Misc. Income	\$1,998.00	
Total Income	\$30,158.26	
BEGINING BAL. 1/1/92	\$676.40	
		\$30,834.66
T. of Haverhill- Truck Fund		\$10,000.00
GRAND TOTAL		<u>\$77,718.63</u>
-----		
RESERVOIR LOAN #7943	CREDIT	DEBT BALANCE
Principal - 1/1/92		\$5,000.00
Payment - 12/31/92	\$5,000.00	\$0.00
FIRE TRUCK LOAN #9314		
Principal - 1/1/92		\$49,081.91
Payment - 12/31/92	\$10,031.88	\$39,050.03
SANBORN FUND CD # 184001799		
Balance - 1/1/92		\$10,305.38
Interest - 12/31/92		\$10,945.46
MERRILL FUND CD # 184003678		
Balance - 1/1/92		\$8,381.32
Interest - 12/31/92		\$9,002.90

PRECINCT OF HAVERHILL CORNER  
1993 WARRANT FOR ANNUAL MEETING

TO THE INHABITANTS OF THE PRECINCT OF HAVERHILL CORNER, IN SAID HAVERHILL, WHO ARE QUALIFIED TO VOTE IN PRECINCT AFFAIRS:

YOU ARE HEREBY NOTIFIED TO MEET IN THE CHAPEL, IN SAID PRECINCT, ON WEDNESDAY MARCH 24, 1993 AT 7:30 O'CLOCK IN THE EVENING TO ACT UPON THE FOLLOWING ARTICLES:

ARTICLE 1 To elect a Moderator for the term of one year.

ARTICLE 2 To elect a Clerk for the term of one year.

ARTICLE 3 To hear and accept the reports of the Treasurer, other agents and minutes as printed in the Town Report.

ARTICLE 4 To elect one Precinct Commissioner for the term of year year.

ARTICLE 5 To elect a Treasurer for the term of one year.

ARTICLE 6 To elect an Auditor for the term of one year.

ARTICLE 7 To see if the Precinct will vote to authorize the Precinct Commissioners to borrow money to provide for current expenses, or for emergencies until the taxes are collected and give notice for same.

ARTICLE 8 To see if the Precinct will vote to henceforth indemnify and save harmless from loss or damage any person employed by it, from personal loss and expense including legal fees and costs arising out of any claim, demand, suit or judgement: by reason of negligence, omission, or other act while acting within the scope of his or her employment or office.

ARTICLE 9 To raise such sums of money for the ensuing year as printed in the budget.

ARTICLE 10 To transact any other business proper to come before this meeting.

PRECINCT COMMISSIONERS:

WALTER MORRIS  
WILLIAM KOCH, JR.  
EARL AREMBURG



MINUTES OF THE 1992 ANNUAL MEETING  
PRECINCT OF HAVERHILL CORNER

The 1992 Annual Meeting of the Precinct of Haverhill Corner was held Wednesday, March 18, 1992 at 7:30 PM at the Parish House in Haverhill, New Hampshire. Victor Smith, Moderator, called the meeting to order. Jim Brown, Walter Morris and Bill Koch, being Precinct Commissioners, were present. Mr. Smith read the posted warrant for 1992. Mr. Smith questioned the omission of the word "note" in Article VII on the warrant. This was clarified by the Commissioners, and the clarification was duly entered. Mr. Smith announced that those voting on the articles on the warrant be registered voters on the town list and residents of the Precinct of Haverhill Corner.

ARTICLE I: The moderator announced that the election of a moderator for the coming year was in order. Nancy Pompian nominated Victor Smith, seconded by Harvey Keyes. With no further nominations, Mike Lavoie moved that the nominations be closed and that the clerk cast one ballot for Victor Smith. Seconded by Harvey Keyes. By voice vote, Victor Smith declared himself moderator for the coming year.

ARTICLE II: Mimi Emory was nominated by Vern Dingman for Clerk for the coming year. This was seconded by Vesta Smith. With no other nominations for clerk, Harvey Keyes moved that nominations be closed and that the moderator cast one ballot for Mimi Emory. Seconded by Carl Elsner. Mimi Emory was declared the clerk by the moderator. Helen Smith swore in the moderator and clerk.

ARTICLE III: Bill Foster moved the article to accept the Precinct reports as printed in the Town Report. Seconded by Vesta Smith. In response to questions, Alan Willey addressed the Precinct budget, explaining the expenditures and revenues, depreciation items, and the value of the land, which is carried at its purchase price. The question was moved, seconded and voted. A voice vote in the affirmative.

ARTICLE IV: The moderator called for nominations for a Precinct Commissioner for the term of three (3) years. Walter Morris nominated Earl Aremburg, seconded by Linda Smith. With no further nominations, Carl Elsner moved that the nominations be closed, seconded by Vesta Smith. A voice

vote in the affirmative, one vote in the negative. The moderator declared Earl Aremburg elected as a Precinct Commissioner for a term of 3 years.

ARTICLE V: Nominations for Treasurer were opened. Alan Willey was nominated by Mike Lavoie and seconded by Greta Morris. Linda Smith moved that the nominations be closed and the clerk cast one ballot for Alan Willey. Seconded by Herb Morse. A vote in the affirmative.

ARTICLE VI: Carl Elsner nominated Jim Barber for Auditor for one (1) year, seconded by Linda Smith. It was moved by Harvey Keyes and seconded by Bill Foster that nominations be closed and one ballot be cast for Jim Barber. A vote in the affirmative. Elected officers were sworn in by Helen Smith.

ARTICLE VII: Vesta Smith moved the Precinct Commissioners be authorized to borrow money to provide for current expenses or for emergencies, until the taxes are collected and to give note for same. Seconded by June Klitgord. There was no discussion. A vote in the affirmative.

ARTICLE VIII: Mary Campbell moved the article to see if the Precinct will raise the water rates \$10.00 per quarter for each hook up for one year to build up the Capital Reserve Account. This was seconded by Vesta Smith. In response to questions, Jim Brown explained that the capital reserve fund was low due to expenditures on the water reservoir repairs and replacement of equipment. There are approximately 152 hook ups and the quarter increase would result in roughly \$6,000.00 for the capital reserve account. The radon content of the precinct water was discussed. Bill Koch stated that the Precinct water met the proposed federal standards, but that the artesian wells were way over such standards. Mr. Koch indicated this would be dealt with when these standards are finalized. It was moved by Vern Dingman and seconded by Bill Foster that this article be amended to use the "customer" rather than the word "hook up". A vote in the affirmative. It was moved by Bill Koch and seconded by Jim Brown that the article be passed as amended. A vote in the affirmative.

ARTICLE IX: Harvey Keyes moved the article to see if the Precinct will raise \$1,200 to landscape the North Common. This was seconded by Steve Campbell. Landscaping would include preparing and reseeding the section of land on the North Common where a new culvert system was installed in a previous year. Mike Lavoie thought it would be a good community project with all labor being volunteered. Items such as loam could be negotiated. Vern Dingman stated that he will call a meeting of the Haverhill Corner Improvement Association for volunteers to work with the Commissioners to organize and accomplish the landscaping on the North Commons. The amended question was moved by Mike Lavoie and seconded by June Klitgord. After voice approval, the amended article was passed by voice vote.

ARTICLE X: Harvey Keyes moved the article to raise such sums of money for the ensuing year as printed in the budget, seconded by Bill Foster. In response to questions, Alan Willey explained the expenditures and revenues on the budget to clarify the amount to be appropriated and that to be raised by taxation. The question was moved by Bill Foster and seconded by Steve Campbell. After voice approval, the article was passed by voice vote.

ARTICLE XI: There was a brief discussion on the level of reimbursement to the Commissioners as well as other paid Precinct officials.

Mike Lavoie moved on expression of thanks to Jim Brown, the retiring Commissioner, for his great contributions of time, effort and good advise on Precinct matters. This was seconded and voted with applause. Mike also thanked the precinct members for appropriating the necessary funds to pave the driveway to and from the fire house to Route #10.

Bill Koch thanked the fire department for their efficient work and that the fire department contributed \$8,200. of their own money into the purchase of the new fire truck. This was also seconded and approved with applause.

Bill Foster expressed that there should be further compensation to Walter Morris or whoever handles the water service, that this duty carries alot of responsibility as well as hard work and time. Bill Foster moved to recommend that the commissioners consider the question of equitable reimbursement to the Commissioner who handles the water service. This was seconded by Vern Dingman. It was a vote in the affirmative.

Greta Morris made a motion to adjourn the meeting and Alan Willey seconded the motion. A vote in the affirmative. The meeting was adjourned at 9:15 PM.

Respectively submitted,

Mimi Emory  
Precinct Clerk



Friends and family watch as the students of the last graduating class of Haverhill Academy receive their diplomas on the Haverhill Common.

PRECINCT OF HAVERHILL CORNER  
BALANCE SHEET

ASSETS	
-----	
CASH	
GENERAL ACCOUNT	\$10,270.85
PETTY CASH	115.00
RESTRICTED	
CAPITAL RESERVE - WATER DEPT.	23,643.49
CAPITAL RESERVE - FIRE DEPT.	14,742.02
ACCOUNTS RECEIVABLE	1,343.00
FIXED ASSETS	
WATER DEPT.	215,197.90
FIRE DEPT.	518,579.13
TOTAL ASSETS	----- \$783,891.44 =====
LIABILITIES & EQUITY	
-----	
ACCOUNTS PAYABLE	\$0.00
NOTES PAYABLE	
PIPELINE BOND	5,000.00
FIRE STATION NOTE	0.00
FIRE TRUCK NOTE	72,000.00
CONTRIBUTED CAPITAL	39,574.44
INVESTMENT IN FIXED ASSETS	162,571.08
EXCESS - ASSETS OVER LIABILITIES	504,745.92
TOTAL LIABILITIES & EQUITY	----- \$783,891.44 =====

AUDITOR'S REPORT

I HAVE AUDITED THE REPORTS OF ALAN L. WILLEY,  
TREASURER, PRECINCT OF HAVERHILL CORNER AND  
FOUND THEM TO BE CORRECT.

*James H. Barker*

JAMES H. BARKER  
AUDITOR

PRECINCT OF HAVERHILL CORNER  
SCHEDULE OF PRECINCT PROPERTY  
DECEMBER 31, 1992

	PROPERTY	DEPRECIATION
WATER DEPARTMENT		
LAND	\$1,400.00	\$ N/A
WATER SUPPLY STRUCTURES	54,454.32	20,612.26
DISTRIBUTION MAINS	118,189.74	60,783.48
SERVICES	15,357.78	7,302.93
HYDRANTS	10,213.11	3,203.93
CHLORINATOR	887.13	479.08
NEW WELL	14,695.82	293.92
TOTALS	\$215,197.90	\$92,675.60
FIRE DEPARTMENT		
LAND	\$25,000.00	\$ N/A
FIRE STATION	230,704.59	24,172.36
FIRE HOSE & EQUIPMENT	58,659.51	22,059.13
FIRE TRUCK #1	22,983.42	13,159.42
TANK TRUCK	23,997.12	7,359.88
TANK TRUCK	143,827.00	2,876.54
DRIVEWAY	13,407.54	268.15
TOTALS	\$518,579.18	\$69,895.48

PRECINCT OF HAVERHILL CORNER  
FIRE DEPARTMENT & PRECINCT

	BUDGET 1993	ACTUAL 1992	BUDGET 1992	ACTUAL 1991
CASH AVAILABLE				
-----	-----	-----	-----	-----
CASH JANUARY 1,	\$4,417.05	(\$17,762.78)	(\$17,762.78)	\$4,767.76
HAVERHILL - FIRE DEPT.	10,000.00	10,000.00	10,000.00	10,000.00
HAVERHILL - FIRE TRUCK	10,000.00	10,000.00	10,000.00	0.00
FIRE TRUCK RESERVE	3,960.00	1,735.00	0.00	60,000.00
BUSINESS PROFITS TAX	250.00	252.88	505.00	505.77
INTEREST - CAPITAL RESERVE	0.00	401.41	0.00	2,443.84
ZONING BOARD	0.00	120.00	0.00	0.00
DONATION	0.00	0.00	0.00	5,000.00
NOTE PAYABLE	0.00	0.00	0.00	82,000.00
REVENUES - PRIOR YEAR	0.00	49,211.00	49,211.00	0.00
OTHER	0.00	1,260.38	0.00	401.94
-----	-----	-----	-----	-----
TOTAL CASH AVAILABLE	28,627.05	55,217.89	51,953.22	165,119.31
DISBURSEMENTS - FIRE DEPT.				
-----	-----	-----	-----	-----
EQUIPMENT	4,500.00	2,370.00	3,000.00	1,142.75
ELECTRIC SERVICE	1,600.00	1,459.68	1,500.00	1,428.63
FIRE FIGHTING	1,850.00	3,376.00	3,816.00	0.00
FIRE DRILLS	1,000.00	1,520.00	1,445.00	0.00
SUPPLIES	250.00	112.96	500.00	296.00
LABOR & SERVICES	3,540.00	3,799.30	3,000.00	4,922.86
3 FIRE SCHOOLS + LICENSES	1,000.00	387.50	1,000.00	315.00
HEATING	2,500.00	1,913.31	2,500.00	2,159.38
INSURANCE	6,000.00	7,346.00	7,000.00	6,914.00
GASOLINE	250.00	484.36	600.00	822.22
TELEPHONE	550.00	476.50	500.00	489.98
NOTE PAYMENT	10,000.00	13,500.00	13,500.00	3,500.00
NOTE INTEREST	3,960.00	5,812.55	5,300.00	541.01
SNOW PLOWING	600.00	735.00	600.00	460.00
FIRE TRUCK RESERVE	1,500.00	11,901.41	10,000.00	2,443.84
FIRE TRUCK	0.00	1,735.00	0.00	142,000.00
DRIVEWAY	0.00	8,160.00	8,160.00	5,339.54
-----	-----	-----	-----	-----
DISBURSEMENTS - PRECINCT	39,100.00	65,089.57	62,421.00	172,775.21
-----	-----	-----	-----	-----
ELECTRIC - STREET LIGHTS	7,000.00	6,639.40	6,750.00	6,445.55
ELECTRIC - BAND STAND	250.00	210.74	300.00	247.86
COMMONS - MOWING	2,000.00	2,000.00	2,000.00	2,000.00
COMMONS - MAINTENANCE	500.00	0.00	0.00	506.40
LEGAL FEES	1,000.00	1,601.25	1,000.00	283.50
SERVICES & MISC.	1,000.00	1,891.88	500.00	623.57
BLDG. MAINT. ESCROW	1,000.00	1,000.00	1,000.00	0.00
CULVERTS & GRADING	0.00	0.00	0.00	0.00
-----	-----	-----	-----	-----
TOTAL DISBURSEMENTS	12,750.00	13,343.27	11,550.00	10,106.88
-----	-----	-----	-----	-----
PROPERTY TAX REVENUE	51,850.00	78,432.84	73,971.00	182,882.09
-----	-----	-----	-----	-----
CASH DECEMBER 31,	23,500.00	27,632.00	22,017.78	0.00
-----	-----	-----	-----	-----
	\$277.05	\$4,417.05	\$0.00	(\$17,762.78)

PRECINCT OF HAVERHILL CORNER  
WATER DEPARTMENT

	BUDGET 1993	ACTUAL 1992	BUDGET 1992	ACTUAL 1991
	-----	-----	-----	-----
CASH AVAILABLE				
-----				
CASH JANUARY 1,	\$5,853.80	\$18,180.59	\$18,180.59	\$866.44
WATER SERVICE	20,510.00	24,891.00	20,000.00	20,544.00
INTEREST - CAPITAL RESERVE	0.00	427.12	0.00	1,203.05
INTEREST - GENERAL ACCOUNT	150.00	175.44	300.00	298.03
CAPITAL RESERVE	0.00	0.00	0.00	37,700.00
OTHER	0.00	150.00	300.00	561.00
INSURANCE	0.00	0.00	0.00	862.00
-----				
TOTAL CASH AVAILABLE	26,513.80	43,824.15	38,780.59	62,034.52
DISBURSEMENTS				
-----				
LABOR & SERVICES	8,000.00	7,380.16	8,000.00	7,269.66
NEW SPRING	0.00	0.00	0.00	6,003.01
SUPPLIES	500.00	397.44	1,000.00	623.60
POSTAGE	275.00	237.50	200.00	189.89
INSURANCE	1,250.00	250.00	250.00	118.00
REPLACED SERVICES	1,500.00	0.00	1,500.00	2,082.98
WATER TESTING	800.00	272.06	800.00	702.00
HYDRANT REPLACEMENT	2,000.00	0.00	2,000.00	3,307.23
ELECTRIC SERVICE + HEAT	1,500.00	1,364.54	600.00	377.94
PIPELINE BOND - PRINCIPAL	5,000.00	5,000.00	5,000.00	5,000.00
PIPELINE BOND - INTEREST	350.00	445.00	500.00	738.75
RESERVOIR REPAIRS	0.00	0.00	0.00	0.00
PERMITS & LICENSES	250.00	93.00	800.00	680.00
CAPITAL RESERVE	3,000.00	22,530.65	18,000.00	1,203.05
NEW WELL	0.00	0.00	0.00	15,557.82
-----				
TOTAL DISBURSEMENTS	24,425.00	37,970.35	38,650.00	43,853.93
-----				
CASH DECEMBER 31,	\$2,088.80	\$5,853.80	\$130.59	\$18,180.59
=====				

Woodsville Fire District  
Warrant For Annual Meeting  
March 16th, 1993

To the Inhabitants of the Woodsville Fire District, in the Town of Haverhill, County of Grafton, and State of New Hampshire qualified to vote on said District Affairs:

You are hereby notified to meet at the Woodsville Elementary School on Park Street in said District at Thirty Minutes past Seven in the Evening on Tuesday, March 16th, 1993, to Act on the Following Matters:

Article 1: To Choose a Moderator.

Article 2: To Choose a Clerk.

Article 3: To Choose a Treasurer.

Article 4: To Choose an Auditor.

Article 5: To Choose one (1) Library Trustee for a Term of One (1) Year.

Article 6: To Choose One (1) District Commissioner for a Term of Three (3) Years.

Article 7: To Choose One (1) Water & Light Commissioner for a Term of Three (3) Years.

Article 8: To Choose One (1) Member of the Recreation Committee for a Term of Five (5) Years.

Article 9: To hear the Reports of the Officers heretofore chosen and to pass any vote relating thereto.

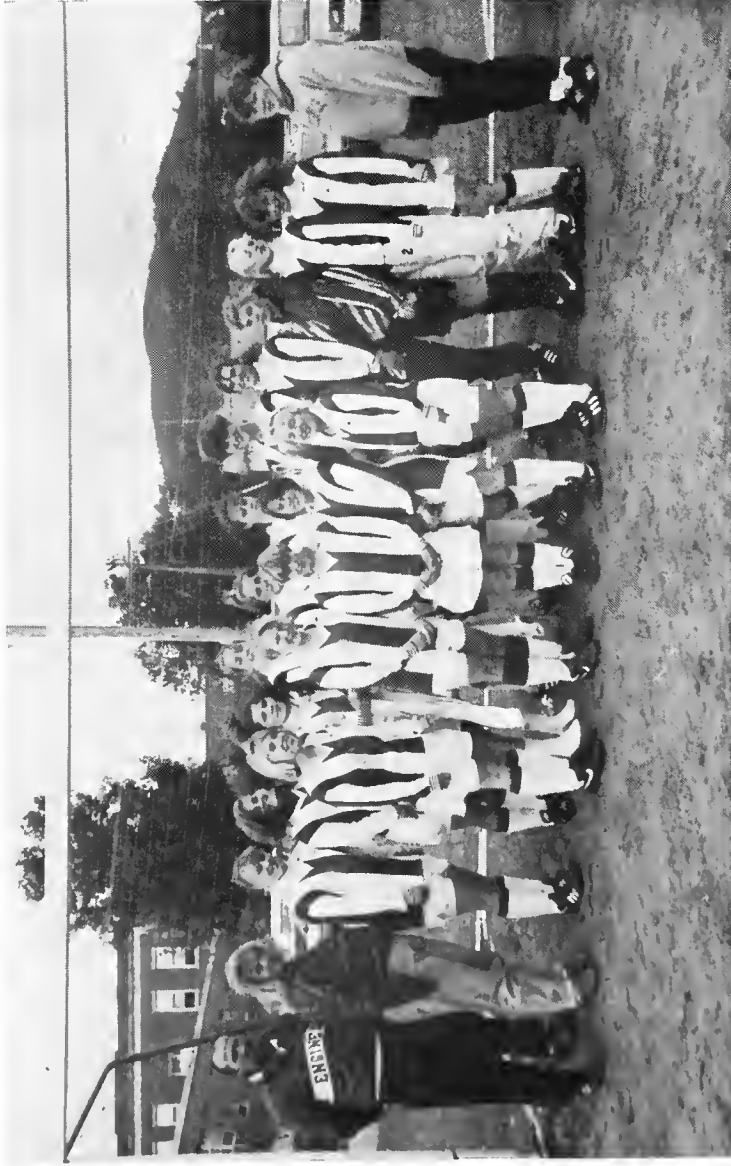
Article 10: To see if the District will vote to authorize the District Commissioners to issue interest bearing notes in anticipation of taxes and other revenues of the financial year, to provide for current maintenance and operation expenses.

Article 11: To see if the district will vote to authorize the Board of Commissioners to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the district may legally appropriate money.

Article 12: To see if the District will vote to name the Commissioners as Trustees and Agents for the Streets and Sidewalks Fund and the Truck Replacement Funds.

- Article 13: To see if the District will vote to install a sludge dewatering system at the Wastewater Treatment Plant; and to authorize the Commissioners to withdraw a sum not to exceed \$175,000.00 from the Wastewater Reserve Funds for this purpose.
- Article 14: To see if the District will vote to raise and appropriate the sum of \$14,000.00 for the reconstruction of the basketball courts at the Woodsville Community Field.
- Article 15: To raise and appropriate such sums as may be necessary for the coming year, including all Departments.
- Article 16: To transact any other Business that may legally come before this meeting.

Board of Commissioners:  
Richard L. Guy  
Joseph C. Maccini  
Lawrence P. Corey



GIRLS VARSITY SOCCER TEAM

Frank Leafé, Coach, Dulcie Irwin, Manager, Susan Duffy, Mandy Butson, Jodi Dube, Emily Musty, Jen Whalen, Mary Ann Heinemann, Haley Fortier, Corina Hooker, Alison Pierson, Cathy Smith, Raegan Ruggles, Kathleen Roy, Leah Frezza, Megan Roden, Chathan Flynn, and Karen Lamarre.



	Budget 1992	Actual 1992	Budget 1993
Administration			
Officers' Salaries & Fees	3,780.00	3,630.00	3,630.00
Employer's Share FICA	200.00	114.76	150.00
Treasurer's Bond	450.00	413.00	450.00
Office Supplies	250.00	169.50	250.00
Printing	250.00	120.00	250.00
Office Heat & Lights	500.00	0.00	500.00
Telephone	450.00	482.92	500.00
Insurance	850.00	1,543.53	1,600.00
Legal	1,000.00	0.00	1,000.00
P.O. Liability Insurance	1,500.00	1,487.50	1,500.00
	9,230.00	7,961.21	9,830.00
Notes Outstanding			
Swimming Pool Principal	3,600.00	3,600.00	3,600.00
Swimming Pool Interest	540.00	469.28	200.00
Fire Truck Payment	17,182.77	17,182.77	17,182.77
Pool Improvement Loan Prin.	5,000.00	5,000.00	5,000.00
Pool Improvement Loan Int.	1,600.00	1,097.92	1,200.00
	27,922.77	27,349.97	27,182.77
Recreation			
Community Patriotic Event	200.00	200.00	200.00
Community Field	1,500.00	1,284.18	1,500.00
Swimming Pool	5,000.00	6,260.26	5,000.00
Youth Recreation Program	7,000.00	5,595.95	7,000.00
	13,700.00	13,340.39	13,700.00
Library			
Library	5,500.00	5,500.00	5,500.00
Capital Reserve			
Street Truck Replacement	4,000.00	4,000.00	4,000.00
Fire Truck Replacement	0.00	0.00	0.00
Streets & Highways			
Labor	45,000.00	46,392.00	47,250.00
Employer's Share FICA	3,450.00	3,548.97	3,620.00
Equipment Maintenance	3,000.00	4,067.74	5,500.00
Gas & Oil	5,000.00	5,590.25	5,000.00
New Equipment	1,000.00	561.01	2,500.00
Supplies & Materials	5,000.00	5,643.73	5,000.00
Building Fuel	1,000.00	1,000.00	1,000.00
Building Repairs & Maint.	500.00	35.63	500.00
Insurance	15,000.00	16,116.00	15,000.00
Rubbish Removal	300.00	300.00	300.00
Ice & Snow Removal	9,000.00	6,967.65	7,500.00
Cold Patch	1,000.00	1,120.70	1,000.00
Oiling & Sidewalk Repairs	40,000.00	41,329.00	40,000.00
Employees Fringe Benefits	10,000.00	10,357.19	12,000.00
Sand & Gravel	4,500.00	5,587.13	5,500.00

Street Signs	500.00	418.00	700.00
Equipment Rental	2,500.00	2,444.72	2,500.00
Street Sweeping	1,000.00	2,294.72	2,000.00
Culverts	1,500.00	0.00	1,000.00
	149,250.00	153,774.44	157,870.00
Fire Department			
Labor	6,800.00	6,143.50	10,100.00
Employer's Share FICA	600.00	469.97	775.00
Equipment Maintenance	5,000.00	8,085.08	5,000.00
Gas & Oil	1,000.00	1,000.00	1,000.00
New Equipment	5,000.00	3,135.99	5,000.00
Supplies	200.00	0.00	0.00
Building Fuel	800.00	800.00	800.00
Building Repairs & Maint.	1,300.00	601.35	500.00
Insurance	11,000.00	11,455.00	12,000.00
Rubbish Removal	300.00	134.25	0.00
Telephone	400.00	400.00	400.00
Office Supplies	50.00	44.55	100.00
Training & Education	1,100.00	1,465.00	1,500.00
Fire Prevention	500.00	387.75	500.00
Physical Examinations	0.00	0.00	0.00
	34,050.00	34,122.44	37,675.00
Total	243,652.77	246,048.45	255,757.77
Temporary Loans	0.00	0.00	0.00
Total	\$243,652.77	\$246,048.45	\$255,757.77
Amount to be Raised			
Less: Balance on Hand	9,246.83		19,366.46
Haverhill Road Money	78,000.00		89,350.00
Haverhill Fire Money	26,200.00		26,200.00
	\$130,205.94		\$120,841.31
Reimbursed Expenditures:			
Wastewater Plant Insurance		11,473.50	
Wastewater Plant Smith Street		7,250.00	
Water Treatment Plant Insurance		4,703.00	
Woodsville Ambulance Insurance		9,413.50	
Community Field Fence (Moran Fund)		665.80	
Wastewater Plant W. C. Insurance		0.00	
Water Plant W. C. Insurance		0.00	
Street & Sidewalk Fund		69,331.42	
Youth Recreation Insurance		950.00	
Supply Items resold		1,376.95	
Water & Light Pension (Jan.)		775.54	
Total		105,939.71	
Total Expenditures		351,988.16	

Respectfully  
Richard L. Guy  
Joseph C. Maccini  
Lawrence P. Corey

**MINUTES OF THE WOODSVILLE FIRE DISTRICT'S ANNUAL MEETING  
HELD TUESDAY MARCH 17, 1992**

The meeting was called to order at 7:30 PM by Moderator Gary Wood. At this point Commissioner Joe Maccini asked that a moment of silence be observed for Bert Mann in recognition of his many years of service as Moderator.

The Moderator then read the warrant in its entirety.

**Article 1:** To choose a Moderator. Bruce Robbins nominated Gary Wood, which was seconded by Bob Miller. Brad Kennedy moved to have nominations cease and have the Clerk cast one ballot for Gary Wood. Gary Wood was declared elected.

**Article 2:** To choose a Clerk. Bob Miller nominated Patti Klark, which was seconded by Joe Maccini. Larry Corey moved to have nominations cease and have the Clerk cast one ballot for Patti Klark. Patti Klark was declared elected.

**Article 3:** To choose a Treasurer. Larry Corey nominated Allen Wright, which was seconded by Bruce Robbins. Steve Whalen moved to have nominations cease and have the Clerk cast one ballot for Allen Wright. Allen Wright was declared elected.

**Article 4:** To choose an Auditor. Larry Corey nominated Roger Welch, which was seconded by Bruce Robbins. Mike Graham moved to have nominations cease and have the Clerk cast one ballot for Roger Welch. Roger Welch was declared elected.

**Article 5:** To choose one [1] Library Trustee for a term of one [1] year. Hazen Wilson nominated Linda Graham, which was seconded by Larry Corey. Bob Miller moved to have nominations cease and have the Clerk cast one ballot for Linda Graham. Linda Graham was declared elected.

**Article 6:** To choose one [1] District Commissioner for a term of three [3] years. Larry Corey nominated Joseph C. Maccini, which was seconded by Bob Miller. Larry moved to have nominations cease and have the Clerk cast one ballot for Joseph C. Maccini. Joseph C. Maccini was declared elected.

**Article 7:** To choose one [1] Water & Light Commissioner for a term of three [3] years. Bob Miller nominated Brad Kennedy, which was seconded by Larry Corey. Norm Davis nominated Roland Moore which was duly seconded. The Moderator declared nominations closed. A vote by a show of hands showed Brad Kennedy to have a clear majority. The Moderator declared Brad Kennedy elected.

**Article 8:** To choose one [1] member of the Recreation Committee for a term of five [5] years. Larry made a motion to authorize the Recreation Committee to appoint a member. The motion was seconded by Bob Miller and unanimously voted.

**Article 9:** To hear the reports of the officers heretofore chosen and to pass any vote relating thereto. Bob Miller moved to approve the reports as printed in the town report. The motion was seconded by Bruce Robbins and unanimously voted.

**Article 10:** To see if the District will vote to authorize the District commissioners to issue interest bearing notes in anticipation of taxes and other revenues of the financial year to provide for current maintenance and operation expenses. Mike Graham moved to approve the article, which was seconded by Hazen Wilson and unanimously voted.

**Article 11:** To see if the District will vote to authorize the Board of Commissioners to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the district may legally appropriate money. Bob Miller moved to approve the article, which was seconded by Jeff Robbins and unanimously voted.

**Article 12:** To see if the District will vote to name the Commissioners as Trustees and Agents for the Streets & Sidewalks Fund and the Truck Replacement Funds. Bruce Robbins moved to approve the article, which was seconded by Jeff Robbins and unanimously approved.

**Article 13:** To see if the District will vote to construct a street from the westerly end of the former Smith Street Bridge to connect with US Route 302 between the "Railyard" property and the "D & P Pit Stop" property and to see what sum the District wishes to appropriate for this purpose. Mike Graham asks the Commissioners to speak to the article.

Joe Maccini gave some background on the Smith Street Bridge situation. He stated that this article was based on the vote at last year's District meeting. He stated that the Precinct has worked with the State to come up with an acceptable access onto Rte. 302. The cost estimate is \$79,000, which includes relocating power lines and storm drains. The State has also agreed to add a 3rd lane on Rte. 302 and install the storm drains.

Jack Brill asked how far the 3rd lane will go. Joe responded that it would run 130-feet wide and taper in the hill. Jack asked if there was any chance of having a sidewalk put in. Joe responded that it is needed and will be looked into. Jack asked about land acquisition cost. Joe stated that the land is being donated.

Mike Dannehy asked about access to the chipping mill. Joe stated that access will be built, but no road to it.

Joe went on to explain that they are planning to use capital reserve funds and that they are not asking for tax dollars. Ed Young asked how much is in that fund. Larry Corey stated that there is \$129,000.

Ed Young asked if the State will pave the acceleration lane. Joe stated that the State will build it, but they expect the Precinct to pave it.

Dick Guy moved to approve Article 13, but to amend it to appropriate the sum of \$79,000 to be withdrawn from the Streets and Sidewalks Fund. The motion was seconded by Bob Miller and unanimously voted.

**Article 14:** To see if the District will vote to raise and appropriate the sum of \$230,000 for the construction of a new emergency services building and said sum to be in addition to any federal, state or private funds made available therefore, and to authorize the issuance of not more than \$210,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act [RSA Ch. 33] and to authorize the District officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to authorize the withdrawal of \$20,000 from the Ambulance Rental Account for this purpose.

## MINUTES OF THE 1992 WOODSVILLE PRECINCT MEETING

Commissioner Dick Guy stated that he would like to speak to the article, but they intend to ask the voters to pass over it. Dick went on to explain that there are critical space problems at the existing building, and they would like to be able to combine the fire department and emergency services and continue to have everything under one roof. However, they don't have a concrete plan at this point and also to raise this amount of money would require a public hearing.

Fire Chief Bruce Robbins asked to address the issue of space needs at the fire station. He stated that they would like to be able to do it without asking for any tax dollars. They have developed two designs, but have no firm figures for cost.

He pointed out that presently one ambulance is housed at the Fire Station and ambulance #2 is at the hospital, which makes it difficult when transfers are being made. He also noted that there is no space for the full-timers to have any privacy. He stressed that they would like to see it remain as one unit. He stated that the fire inspection program is doing quite well. The schools have been upgraded as a result of inspections done in conjunction with the State Fire Marshall's Office. They have also implemented a fire prevention program and CPR training at the schools.

Bruce stated that Woodsville is fortunate to have 24-hour coverage at the fire station and that the department presently has 38 members.

He noted that the fire fighters took out a \$20,000 note for ten years to purchase the ladder truck, which is being repaid through donations and fund raising.

Chief Robbins then invited everyone to stop by the fire station and see their operation firsthand.

Dick Guy then moved to pass over the article, which was seconded by Larry Corey and unanimously voted.

**Article 15:** To see if the District will vote to authorize the Commissioners to sell the existing fire station property on Central Street. Dick moved the article, which was seconded by Bruce Robbins. Dick Guy explained the intent of the article. He indicated that they would like to get the voters permission to get it on the market and get some idea of what kind of money they have to work with, but it is not their intent to sell it unless they have somewhere for the Fire Department to go.

Ed Young asked if they had a dollar amount in mind. Larry Corey responded, stating that it would cost \$250-\$500 to get an appraisal done. Ed Young asked if it would be more appropriate to just give the Commissioners authorization to explore it for now.

Chuck Butson moved to amend the article to add the following: to insert language in the purchase and sales agreement that it be contingent upon voter authorization at a duly called district meeting. The amendment was seconded by Dick Guy and unanimously voted.

Chuck stated that as a point of order the amendment to the article has been voted and the article must now be voted on as amended.

Dick moved the article as amended, which was seconded by Bruce Robbins. A voice vote showed all in favor and the Moderator declared the article approved, as amended.

**Article 16:** To raise and appropriate such sums as may be necessary for the coming year, including all departments.

Larry moved to raise and appropriate the sum of \$2,121,649.50, which was seconded by Bob Miller and unanimously voted.

At this point the Moderator administered the oath of office to newly elected officials.

**Article 17:** To transact any other business that may legally come before this meeting.

Jack Brill asked about the status of the basketball courts, noting that there had been a lot of discussion about it at last year's meeting and then the article was passed over. Allen Wright responded, stating that Jay Holden was working on it.

Ed Young stated that he believes the Precinct books should be audited by a certified public accountant every year. The Moderator asked that it be made as a motion. Ed Young then made the following motion: That the Commissioners be directed to investigate the cost of having an annual audit by a certified public accountant and report on their findings at their next meeting. This was seconded by Bob Miller and unanimously approved.

Marcel Tanguay inquired about the status of paving Brill Hill. Dick Guy responded, noting that it is on the list to be done for 1992.

Marcel also asked about the new garage proposal--where it would be built, and if they intended to build it where the precinct pit is. Dick stated that the plan was to build it there, and that it would require removing some sand from the pit.

As there was no further business to be transacted, Chuck Butson moved to adjourn, which was seconded by Linda Maccini and unanimously voted. The Moderator declared the meeting adjourned at 8:25 PM.

Minutes taken by:

Patricia Klark  
District Clerk

Woodsville Fire District  
Summary of Income & Expenses  
Jan. 1, 1992 to Dec. 31, 1992

Income

Balance on Hand Jan. 1, 1992  
Town of Haverhill Road Money  
Town of Haverhill for Fire Department  
Town of Haverhill Fire Truck Fund  
Water & Light Department  
Water Treatment Plant  
Wastewater Treatment Plant  
Wastewater Treatment Plant Insurance  
Wastewater Treatment Plant Smith St.  
Insurance Refunds  
Water Treatment Plant Insurance  
Precinct Real Estate Taxes  
Ambulance Insurance  
Winnifred Moran Fund  
Rental Income  
Town of Haverhill 1991 Road Money  
From Streets & Sidewalks Fund  
Sale of Misc. Supplies  
Checking Account Interest  
Sale of Sand  
Youth Recreation Insurance

9,246.83  
97,640.25  
16,200.00  
10,000.00  
15,000.00  
15,000.00  
15,000.00  
11,473.50  
7,250.00  
1,665.22  
4,703.00  
65,452.00  
9,413.50  
681.25  
960.00  
19,949.25  
90,000.00  
263.00  
787.60  
476.00  
950.00

Total Income

\$392,111.40

Expenses

Officers' Salaries & Fees  
Employer's Share FICA  
Treasurer's Bond  
Office Supplies  
Printing  
Office Heat & Lights  
Telephone  
Insurance  
Legal Service  
P.O. Liability Insurance

3,630.00  
114.76  
413.00  
169.50  
120.00  
0.00  
482.92  
1,543.53  
0.00  
1,487.50

Notes Outstanding

7,961.21

Swimming Pool Principal  
Swimming Pool Interest  
Fire Truck Payment  
Pool Improvement Loan Prin.  
Pool Improvement Loan Int.

3,600.00  
469.28  
17,182.77  
5,000.00  
1,097.92

Recreation  
Community Patriotic Event  
Community Field

27,349.97  
200.00  
1,284.18

Swimming Pool

6,260.26

Youth Recreation Program	5,595.95
	<hr/>
	13,340.39
	<hr/>
Library	5,500.00
Capital Reserve	
Street Truck Replacement	4,000.00
Fire Truck Replacement	0.00
	<hr/>
Streets & Highways:	
Labor	46,392.00
Employer's Share FICA	3,548.97
Equipment Maintenance	4,067.74
Gas & Oil	5,590.25
New Equipment	561.01
Supplies & Materials	5,643.73
Building Fuel	1,000.00
Building Repairs & Maint.	35.63
Insurance	16,116.00
Rubbish Removal	300.00
Ice & Snow Removal	6,967.65
Cold Patch	1,120.70
Oiling & Sidewalk Repairs	41,329.00
Employees Fringe Benefits	10,357.19
Sand & Gravel	5,587.13
Street Signs	418.00
Equipment Rental	2,444.72
Street Sweeping	2294.72
Culverts	0
	<hr/>
	153,774.44
	<hr/>
Fire Department:	
Labor	6,143.50
Employer's Share FICA	469.97
Equipment Maintenance	8,085.08
Gas & Oil	1,000.00
New Equipment	3,135.99
Supplies	0.00
Building Fuel	800.00
Building Repairs & Maint.	601.35
Insurance	11,455.00
Rubbish Removal	134.25
Telephone	400.00
Office Supplies	44.55
Training & Education	1,465.00
Fire Prevention	387.75
Physical Examinations	0.00
	<hr/>
	34,122.44
	<hr/>
Total	246,048.45
	<hr/>
Bank Service Charges	88.20
	<hr/>

Total  
Reimbursed Expenditures:  
Total

\$246,136.65

105,939.71

Total  
Total Expenditures  
Balance on Hand Dec. 31, 1992

\$352,076.36

\$352,076.36

\$40,035.04

Total to Account For

\$392,111.40

Respectfully submitted,  
Richard L. Guy  
Joseph C. Maccini  
Lawrence P. Corey  
Commissioners



#### BOYS VARIETY SOCCER TEAM

Joe Williams, Christian Kimball, Justin Smith, Mike Sendelbach, Tom Smith, Bill Driscoll, Todd Aldrich, Ian Leahy, Chris Wilson, Chad Paronto, Chris Lavoie, John Rutherford, Todd Bigelow, Duco Wirado, Greg Kimball, Sean Smas, Peter Roy, Scott Klark, Jeremy Wheeler, and Scott Horne. Eli Roy, Manager and Mike Ackerman, Coach.

Woodsville Fire District  
Treasurer's Report  
Jan. 1, 1992 to Dec. 31, 1992

Income

Balance on Hand Jan. 1, 1992	9,246.83
Town of Haverhill Road Money	97,640.25
Town of Haverhill for Fire Department	16,200.00
Town of Haverhill Fire Truck Fund	10,000.00
Water & Light Department	15,000.00
Wastewater Treatment Plant	15,000.00
Wastewater Treatment Plant	15,000.00
Wastewater Treatment Plant Insurance	11,473.50
Wastewater Treatment Plant Smith St.	7,250.00
Insurance Refunds	1,665.22
Water Treatment Plant Insurance	4,703.00
Precinct Real Estate Taxes	65,452.00
Ambulance Insurance	9,413.50
Winifred Moran Fund	681.25
Rental Income	960.00
Town of Haverhill 1991 Road Money	19,949.25
From Streets & Sidewalks Fund	90,000.00
Sale of Misc. Supplies	263.00
Checking Account Interest	787.60
Sale of Sand	476.00
Youth Recreation Insurance	950.00

Total Income

-----  
\$392,111.40  
-----

Total Expenses

Paid on order of the Woodsville Fire District

Commissioners:

Bank Service Charges

Balance on Hand Dec. 31, 1992

-----  
\$351,988.16  
88.20  
\$40,035.04  
-----

Total to Account For:

-----  
\$392,111.40  
-----



**Fund Balances:**

**Street and Sidewalk Fund:**

Six Month Certificate of Deposit  
Regular Savings Account

\$26,205.01  
\$17,598.69

**Total**

-----  
\$43,803.70

**Waste Water Treatment Plant:**

Six Month Certificate of Deposit  
Six Month Certificate of Deposit  
Regular Savings Account

\$87,351.71  
\$105,478.13  
\$6,263.09

**Water Treatment Plant:**

Six Month Certificate of Deposit

-----  
\$192,829.84

\$31,677.54

**Fire Truck Replacement:**

Regular Savings Account

\$48.26

**Highway Truck Replacement:**

Regular Savings Account

\$10,679.82

**Checking Accounts**

Precinct Operating Account  
Swimming Pool Operating Account  
Ambulance Reserve Fund

\$41,035.04  
\$164.76  
\$17,432.71

**Total Checking Accounts**

-----  
\$58,632.51

**Total Fund Balance**

\$337,671.67

Respectfully submitted

Allen D. Wright  
Treasurer

	BUDGET 1992	ACTUAL 1992	BUDGET 1993
<b>INCOME:</b>			
Balance Forward	37,725.58	37,725.58	26,647.49
CD	0.00	40,000.00	
State Bond Payment	44,843.00	44,843.00	0.00
User's	150,000.00	158,005.20	155,000.00
Interest		990.99	0.00
	-----	-----	-----
	232,568.58	281,564.77	181,647.49
<b>EXPENSES:</b>			
Labor	38,625.00	40,180.06	42,200.00
Employee Fringe Benefits	7,000.00	6,407.86	6,600.00
Electricity	17,000.00	18,091.42	19,250.00
Insurance	7,500.00	15,952.50	14,000.00
Maintenance	15,000.00	14,835.69	17,500.00
New Equipment	3,000.00	2,625.00	0.00
Legal	1,000.00	0.00	500.00
Chemicals	5,000.00	5,175.59	7,500.00
Lab	1,000.00	2,561.66	2,000.00
Fuel Oil	1,250.00	717.92	1,000.00
Truck Maintenance	1,000.00	623.34	1,000.00
Telephone	400.00	432.06	450.00
Office Supplies	500.00	423.92	500.00
Travel & Education	750.00	650.04	750.00
Capital Reserve	5,000.00	5,000.00	35,000.00
Bonds & Interest	73,605.00	73,605.00	0.00
Uniforms	375.00	375.00	375.00
Other	1,000.00	877.02	1,000.00
WFD in lieu of Taxes	15,000.00	15,000.00	15,000.00
Reeds	500.00	0.00	0.00
Small claims	500.00	75.00	0.00
Engineering	1,000.00	0.00	0.00
Outside Testing	500.00	238.50	500.00
Water Meters	0.00	39,671.26	0.00
	-----	-----	-----
Subtotal	196,505.00	243,518.84	165,125.00
North Court Street Pumping Station Maintenance	750.00	16.68	500.00
Electricity	1,000.00	1,134.98	1,500.00
Telephone (alarm)	225.00	348.82	375.00
Sewer Maintenance	7,500.00	9,897.96	7,500.00
	-----	-----	-----
Subtotal	9,475.00	11,398.44	9,875.00
	-----	-----	-----
Total	205,980.00	254,917.28	175,000.00
	-----	-----	-----
FUND BALANCE:	26,588.58	26,647.49	6,647.49

Respectfully Submitted  
Richard L Guy  
Joseph C. Maccini  
Lawrence P. Corey

Woodsville Fire District  
Water Treatment Plant  
Budget for 1993

	BUDGET 1992	ACTUAL 1992	BUDGET 1993
<b>INCOME:</b>			
Balance Forward	38,002.03	38,002.03	15,026.50
Misc	0.00	1,191.00	
User's	190,000.00	187,191.42	195,000.00
Interest		949.74	0.00
	228,002.03	227,334.19	210,026.50
<b>EXPENSES:</b>			
Labor	38,625.00	37,500.00	
Employee Fringe Benefits	7,000.00	6,407.92	6,600.00
Electricity	18,525.00	16,581.83	20,250.00
Insurance	9,500.00	4,703.00	10,000.00
Maintenance	10,000.00	5,879.88	10,000.00
Legal	1,500.00	186.75	500.00
Chemicals	13,000.00	8,021.36	10,000.00
Lab	1,500.00	702.49	1,500.00
Heat	2,000.00	1,720.65	2,000.00
Truck Maintenance	750.00	808.21	1,000.00
Telephone	600.00	461.44	450.00
Office Supplies	500.00	31.15	500.00
Travel & Education	500.00	387.00	750.00
Capital Reserve	10,000.00	0.00	10,000.00
Bonds & Interest	103,916.73	103,943.46	101,800.00
Uniforms	375.00	375.00	375.00
Other	500.00	0.00	500.00
WFD in lieu of Taxes	15,000.00	15,000.00	15,000.00
Outside Testing	1,750.00	700.00	10,000.00
Subtotal	235,541.73	203,410.14	201,225.00
Reservoir Pumping Station			
Maintenance	1,000.00	4,629.75	1,500.00
Electricity	6,000.00	3,385.88	4,000.00
Telephone	850.00	881.92	950.00
Subtotal	7,850.00	8,897.55	6,450.00
Total	243,391.73	212,307.69	207,675.00
FUND BALANCE:	(15,389.70)	15,026.50	2,351.50

Woodsville Fire District  
A.P. Hill Community Swimming Pool  
Summary of Income and Expenses  
Jan. 1, 1992 to Dec. 31, 1992

<b>Income:</b>		
Balance on Hand Jan. 1, 1992	315.53	
Admissions	2,870.25	
Precinct	5,000.00	
Add Outstanding Check	9.70	
	-----	
<b>Total Income</b>		<b>\$8,195.48</b>
<b>Disbursements:</b>		
Wages	4,554.65	
FICA & Medicare	348.43	
Chlorine	1,327.28	
Maintenance	100.20	
Telephone	328.71	
Insurance	395.00	
Supplies	936.45	
Bank Service Charge	40.00	
	-----	
<b>Total Disbursements</b>		<b>\$8,030.72</b>
Balance on Hand Dec. 31, 1992		<b>\$164.76</b>
	-----	
<b>Total to Account For</b>		<b>\$8,195.48</b>

Respectfully Submitted:  
Richard L. Guy  
Joseph C. Maccini  
Lawrence P. Corey  
Commissioners



GIRLS JUNIOR VARSITY SOCCER TEAM

Ann Loud, Coach, Karen Bixby, Susand Duffy, April Greer, Alison Uresky, Gail Lamare,  
Alison Pierson, Crissy Butson, Christy Elbelt, Raegan Ruggles, Kim House, Mandy Butson,  
Cathy Smith, and Emily Musty

Woodsville Community Recreation Program  
Summary of Income & Expenses  
Jan. 1, 1992 to Dec. 31, 1992

<b>Income:</b>		
Balance Jan. 1, 1992	654.53	
Admissions	2,124.25	
Precinct	5,500.00	
Interest	65.75	
		-----
<b>Total Income:</b>		<b>\$8,344.53</b>
<b>Expenses:</b>		
Wages	5,727.75	
FICA & Medicare	438.17	
Insurance	1,074.00	
Supplies	417.54	
Bank Charges	60.00	
Returned Check	45.00	
Printing	59.40	
		-----
<b>Total Disbursements</b>		<b>\$7,821.86</b>
Balance Dec. 31, 1992		<b>\$522.67</b>
		-----
<b>Total to Account For</b>		<b>\$8,344.53</b>

Respectfully Submitted:

Richard L. Guy

Joseph C. Maccini

Lawrence P. Corey

Commissioners



BOYS JUNIOR VARSITY SOCCER TEAM

Mike Lewis, Eric Leaf, Chris Lamphere, James Wright, Matt Daly, Bill Cowell, Chris Tyler,  
Dan Estes, David Moore, Jason Aldrich, James McGee, Ryan O'Donnell, Joshua Aldrich,  
Sean Smas, Te Jay Thomas, and Chris Lyons. Coach: Steve Loud.

# WOODSVILLE RESCUE AMBULANCE BUDGET REPORT

	BUDGET 1992	ACTUAL 1992	BUDGET 1993
<b>INCOME:</b>			
Balance Forward	25,215.45	25,215.45	24,762.00
Donations	0.00	803.32	0.00
Interest	0.00	981.18	0.00
Patient Fees	128,500.00	136,311.97	130,000.00
Town Assessments	71,800.00	72,067.29	97,221.00
Town Guarantees	23,000.00	16,986.42	36,560.00
	<u>248,515.45</u>	<u>252,365.63</u>	<u>288,543.00</u>

<b>EXPENSES:</b>			
Advertising	200.00	15.00	200.00
Ambulance Pmts	26,500.00	26,409.00	26,500.00
Capitol Expenses	0.00	0.00	8,800.00
Collections	2,000.00	1,117.19	1,500.00
Dispatch	4,500.00	7,035.87	7,000.00
Gas, Oil	4,000.00	1,927.42	3,000.00
Health Insurance	16,000.00	15,114.61	19,800.00
Insurance	16,000.00	19,154.50	19,000.00
Legal	200.00	2,218.10	200.00
Licenses	100.00	45.00	100.00
Maintenance	4,500.00	4,664.08	4,500.00
Office	2,500.00	2,485.37	2,500.00
Payroll	121,000.00	127,101.55	161,000.00
Radios	1,200.00	75.70	1,200.00
Rent	12,000.00	12,000.00	12,000.00
Supplies	5,000.00	5,943.66	5,000.00
Training	1,000.00	517.75	1,000.00
Uniforms	1,200.00	78.90	1,200.00
Utilities	2,800.00	1,699.54	2,800.00
	<u>220,700.00</u>	<u>227,603.24</u>	<u>277,300.00</u>
	-----	-----	-----
FUND BALANCE:	27,815.45	24,762.39	11,243.00

Respectfully Submitted,  
Richard L. Guy  
Joseph C. Maccini  
Lawrence P. Corey  
Commissioners

Woodsville Water & Light Department

Budget Report

For The Year Ended December 31, 1992

Revenue:	Budget 1992	Actual 1992	Budget 1993
Electric Department	1,182,300.00	1,186,365.00	1,275,350.00
Water Department	280,000.00	309,903.00	309,000.00
Hydro Lease	6,000.00	5,408.00	5,477.00
Interest Income	18,000.00	18,675.00	18,000.00
Fire Dist.-Heat & Rubbish	1,300.00		
Sewer Dept. & FmHA For Meters		73,402.00	
Gross Revenues:	1,487,600.00	1,593,753.00	1,607,827.00
Revenue Deductions:			
Electricity for Street	39,000.00	39,347.00	42,300.00
Lights & Precinct Prop.	500.00	500.00	500.00
Hydro Lease Expenses			
Water for Precinct Prop.	4,750.00	3,060.00	3,000.00
Net Revenue:	1,443,350.00	1,550,846.00	1,562,027.00
Expenses:			
Purchased Energy	900,000.00	756,767.00	814,000.00
Payroll Expense	86,500.00	111,061.00	135,000.00
Employee Benefits*	46,650.00	34,715.00	36,684.00
Building Maintenance	9,000.00	8,625.00	9,000.00
Water Distribution	2,000.00	9,165.00	4,000.00
Purification & Water Supply	2,275.00	1,166.00	1,500.00
Outside Engineering	5,000.00	10,719.00	5,000.00
Electric Distribution	25,000.00	26,228.00	20,000.00
Vehicle & Equipment Maint.	10,000.00	9,896.00	10,000.00
Billing & Accounting	12,000.00	8,120.00	10,000.00
Insurance	25,000.00	21,175.00	25,000.00
Legal & Regulatory	4,000.00	4,764.00	5,000.00
Depreciation	57,000.00	56,462.00	57,000.00
WFD in Lieu of Taxes	15,000.00	15,000.00	15,000.00
To Water Treatment Plant	218,275.00	201,969.00	205,000.00
Auditing & Financial Review	6,000.00	5,350.00	6,000.00
Labor for Fire District	2,500.00	3,412.00	3,000.00
Total Expenses:	1,426,200.00	1,284,324.00	1,361,184.00

Capital Expenditures:

Water Meters	571.00	1,000.00
Water Distribution	14,494.00	17,000.00
Electric Distribution	47,574.00	40,000.00
Equipment	820.00	12,500.00
Deposit, Reserve Accounts		
Vehicle Replacement	94,301.00	20,000.00
Data Processing		25,000.00
Total Expenditures:	1,426,200.00	1,442,084.00
		1,476,684.00

\*Breakdown of Benefits:

Employers FICA	9,777.00
Pension	3,314.00
Health Insurance	19,749.00
Miscellaneous	1,875.00
	<u>34,715.00</u>

Respectfully submitted:

W. Michael Dannehy  
Robert Miller  
Bradley Kennedy

TOWN OF HAVERHILL  
MOUNTAIN LAKES DISTRICT

PROPOSED WARRANT FOR 1993 ANNUAL DISTRICT MEETING

To the voters of the Mountain Lakes District located in the Town of Haverhill, New Hampshire, who are qualified to vote in District affairs:

You are hereby notified to meet at the District Building (Ski Lodge) in the Mountain Lakes District on Saturday, March 13, 1993, at 10:00 a.m. to act on the following Articles.

Article 1:

To elect the following District Officers:

- A Moderator for the term of one (1) year.
- A Commissioner for the term of three (3) years.
- A District Clerk for the term of one (1) year.
- A Treasurer for the term of one (1) year.

Any other Officers required by law.

Article 2:

To see what sum the District will vote to appropriate to pay the expenses of the District during the 1993 fiscal year for the purposes set forth in the District budget.

Article 3:

To see if the District will approve the budget including revenues and expenses proposed by the Commissioners for the operation of the Water Department for the 1993 fiscal year (January 1 to December 31, 1993).

Article 4:

To see if the District will establish a reserve account for the Water Department and direct that all funds remaining at the end of each fiscal year shall be deposited in such reserve account for the purpose of replacing water lines and equipment of the Water Department.



Article 5:

To see if the District will vote to authorize the Commissioners to take whatever action is necessary to close out the Monteau Enterprise account.

Article 6:

To see if the District will appropriate the sum of \$3,500 for the purpose of an alternative source of water for the Water Department.

Article 7:

To see if the District will vote to appropriate the sum of \$5,000 for repairing the District tennis and basketball courts.

Article 8:

To see what sum the District will vote to appropriate and to withdraw from the capital reserve fund for the financing of the acquisition of recreation equipment or the construction of capital improvements, for the purpose of repairing the District tennis courts.

Article 9:

To see if the District will vote to appropriate the sum of \$16,000 for Phase I of repairing and rebuilding the District tennis courts.

Article 10:

To see if the District will appropriate the sum of \$25,000 for the new position of District Administrator and to authorize the Commissioners to hire a District Administrator.

Article 11:

To see if the District will vote to authorize the Board of Commissioners to establish or amend fees as provided in RSA 41:9-a, which requires the Commissioners prior to the establishment or amendment to fees to hold a public hearing, to give notice at least seven days prior to the hearing by posting in two public places in the District and by publication once in a newspaper, and the notice shall include the proposed schedule of fees.

Article 12:

To see if the District will vote to incur debt in anticipation of taxes and other revenue of the financial year in order to pay current maintenance and operation expenses and to issue notes therefor in conformity with the New Hampshire Municipal Finance Act, RSA Chapter 33.

Article 13:

To see if the District will vote to authorize the Commissioners to hire a Certified Public Accountant or Public Accountant to perform an audit of accounts, as provided in RSA 21-J:19.

Article 14:

To transact any other business that may legally be brought before the District Meeting.

Given under our hands and seal of the Mountain Lakes District.

DISTRICT COMMISSIONERS

PLEASE NOTE: The posted warrant may be changed as a result of Articles submitted to the Commissioners by petition after inclusion in the Haverhill Town Report.



Students of the Middle School learning computer skills at an early age.

*Mountain Lakes District*

*RFD #2, Box 250-10*

*Woodville, N.J., 03785*

*District Office*

*023-787-0180*

*Offices throughout*

*023-787-0194*

MOUNTAIN LAKES DISTRICT  
1992 OFFICERS

MODERATOR:

PETER OLANDER

DISTRICT CLERK:

SANDRA SOLINSKY

COMMISSIONERS:

PHYLLIS E. PORTER  
JOSEPH P. O'BRIEN III  
CHARLES HERDMAN

DISTRICT TREASURER:

DONALD HASBROUCK

HEALTH OFFICER:

ALFRED S. EVANS, MD

ADMINISTRATIVE ASST:

GEORGIA SULLIVAN

BOOKKEEPER:

SHERI REALI

MOUNTAIN LAKES DISTRICT 1993 PROPOSED BUDGET

ACCT. NO.	CATEGORY	GEN OPS PROP	REC PROP	MONTEAU PROP	TOTAL PROP
1-5002	COMMISS	3600	0	0	3600
1-5004	TREASURER	300	0	0	300
1-5006	CLERK	25	0	0	25
1-5008	MODERATOR	25	0	0	25
1-5010	ADM.ASST.	10000	0	0	10000
1-5012	MANT.ASST	11560	0	0	11560
1-5014	BOOKKEEPE	7435	0	0	7435
1-5016	REC.DIR.	0	5900	0	5900
1-5018	LIFEGUARD	0	11000	0	11000
1-5020	SUM.FUN	0	1710	0	1710
1-5022	LODGE ATT	0	600	0	600
1-5024	PACK TR.	0	300	0	300
1-5026	FICA-ER	2220	1500	0	3720
1-5028	U.E. INS.	1225	0	0	1225
1-5030	WORK.COMP	1775	1385	0	3160
1-5032	BANK CHG.	100	0	0	100
1-5034	TAN INT.	10000	0	0	10000
1-5036	DEBT SER.	0	0	0	0
1-5038	WATER BON	30000	0	0	30000
1-5040	LEGAL EXP	3000	0	0	3000
1-5042	AUDIT EXP	3250	0	0	3250
1-5046	INSURANCE	6000	0	0	6000
1-5048	OFFICE SU	2000	0	0	2000
1-5051	TELEPHONE	2500	0	600	3100
1-5052	ELECTRIC	2500	600	1000	4100
1-5054	FUEL/PROP	2200	900	1000	4000
1-5056	PRINT/ADV	1000	200	0	1200
1-5058	WATER CHG	300	300	300	900
1-5060	CUNS/TRH	1500	200	0	1700
1-5062	FEES/REB	500	0	0	500
1-5064	PAC.MAINT	6000	1400	650	8050
1-5066	SPEC.EVEN	300	1300	0	1600
1-5070	SHOP/SUPP	2000	350	600	3000
1-5072	EQUIP.FUR	300	1600	4375	6275
1-5074	MILEAGE	400	0	0	400
1-5076	BUILD.MTN	750	0	4650	5400
1-5078	EQUIP.MTN	750	500	100	1350
1-5082	BEACH/PL	0	1650	0	1650
1-5084	CAP. IMP	2500	1100	0	3600
1-5086	SECURITY	3825	0	0	3825
1-5094	WELL ACCT	0	0	0	0
1-5098	POOL ACCT	0	0	0	0
1-5099	MISC.	0	0	0	0
TOTAL		127845	34090	13325	175260

1/11/93 1993 GENERAL OPERATIONS REVENUES

1-4003	BATH FEES	\$300.00
1-4005	INTEREST	\$1500.00
1-4010	BATH SURCHARGE	\$1500.00
1-4015	MISC.	\$200.00
1-4020	ADM.FEES	\$2500.00
	TOTAL	\$6000.00

1993 RECREATION REVENUES

1-4012	BOAT RENTALS	\$1500.00
1-4024	SUMMER FUN DAYS	\$1200.00
1-4015	MISCELLANEOUS	\$ 200.00
	TOTAL	\$2900.00

GRAND TOTAL \$8900.00



SADD CHAPTER

Ed Burgess, Julie Gover, Brandi Dennis, Tara Youngman, Matt Daly, Carrie Harris, Chris Lamphere, Melissa Waters, Kristy Moses, Amy Caldwell, Amy Witcher and Davalyn Stimson.  
Wayne Dickey and Melissa Coleman, Advisors.

DATE: 1/4/53 1953 PROPOSED WATER DEPARTMENT BUDGET  
DRAFT #1

ACCT. NO.	CATEGORY	BUDGET	NO ACTUAL	NO PROP
		\$19924	\$19924	\$19934
2-5015	ADM.FEES	3000	1800	2800
2-5032	BANK CHG	100	60	100
2-5040	LEGAL EXP	500	0	500
2-5042	AUDIT EXP	2400	2121	2400
2-5046	INSURANCE	3000	2600	2500
2-5048	OFFICE SU	250	250	250
2-5051	TELEPHONE	1000	1627	1700
2-5052	ELECTRIC	15500	10717	15500
2-5054	FUEL/PROP	300	239	600
2-5056	PRINT/ADV	100	0	75
2-5060	CONS/TRAIL	300	0	300
2-5062	FEES/REG	1500	638	1500
2-5064	FAC.MTN	400	1579	700
2-5070	SHOP/SUP	5000	2003	3500
2-5076	BLDG.MTN	4020	0	4000
2-5078	EQUIP.MTN	1000	0	500
2-5094	WATR RENT	6600	6296	7200
2-5096	CONT.LAB	31000	28050	31000
	TOTAL	76670	58046	75930

MT. LAKES ANNUAL MEETING  
MARCH 14, 1992  
MINUTES

Moderator Charlie Herdman opened the Annual Meeting at 10:05AM  
Charlie separated the voters and the non-voters.

The Moderator introduced Joel Godston who presented a slide show  
explaining the Five Year Plan. The handout is attached with  
information regarding the Five Year Plan.

The Moderator turned the meeting over to Commissioner Phyllis  
Porter for the presentation of awards.

Awards presented were:

GOOD GUY AWARD       - Gordon White

MAN OF THE YEAR       - Don Hasbrouck

WOMAN OF THE YEAR   - Mary-Lou Thornburg

ARTICLE 1:

To elect the following District Officers:

- A Moderator for the term of one (1) year:

Peter Olander was nominated, as there were no other nominations,  
nominations were closed. Peter Olander was elected Moderator for  
the term of one (1) year.

- A Commissioner for the term of three (3) years:

Charlie Herdman was nominated, as there were no other  
nominations, nominations were closed. Charlie Herdman was  
elected Commissioner for the term of three (3) years.

- A Commissioner for the term of one (1) year:

Joe O'Brien III was nominated, as there were no other  
nominations, nominations were closed. Joe O'Brien III was  
elected Commissioner for the  
term of one (1) year.

- A District Clerk for the term of one (1) year:

Sandy Solinsky was nominated, as there were no other nominations, nominations were closed. Sandy Solinsky was elected as District Clerk for the term one (1) year.

- A Treasurer for the term of one (1) year, and any other officers required by law.

Don Hasbrouck was nominated, as there were no other nominations, nominations were closed. Don Hasbrouck was elected as Treasurer for the term of one (1) year.

#### ARTICLE 2:

To see what sum the District will appropriate to pay the expenses of the District during the 1992 fiscal year for the purposes set forth in the District budget.

MOTION made by Commissioner Phyllis Porter to appropriate \$233,098.00 to be reduced by any appropriation under Article 4 (\$51,360) for District budget.

SECONDED by Sam Roudebush

Discussion followed

VOTED: YES, unanimous

ARTICLE 2 PASSED

#### ARTICLE 3:

To see if the District will approve the budget including revenues and expenses proposed by the Commissioners for the operation of the Water Department for the fiscal year April 1, 1992 to March 31, 1993.

MOTION made by Commissioner Phyllis Porter for expenditure of \$76,670.00 for the operation of the Water Department for the fiscal year of April 1, 1992 to March 31, 1993.

SECONDED by Sam Roudebush

Discussion followed

Water Bill will be \$300.00 for the Fiscal Year of April 1, 1992 to March 31, 1993

VOTED: YES, unanimous

ARTICLE 3, PASSED



ARTICLE 4:

To see if the District will vote to appropriate the sum off \$51,360.00 to pay off the balance due on the Ski Area and Tennis Courts notes of April 13, 1987 together with accrued interest, and to authorize the withdrawal of this sum of money from the \$75,000 received by the District for the sale of the Ski Area Equipment.

MOTION made to appropriate the sum of \$51,360. to pay of notes due from April 13, 1987 from the \$77,176.19. received from the sale of the Ski Equipment.

SECONDED

Discussion followed

VOTED: YES, unanimous

ARTICLE 4, PASSED

ARTICLE 5:

To see if the District will vote to establish a capital reserve fund for the financing of the cost of the construction of capital improvements for the Mountain Lakes Water Department, and to authorize the withdrawal of 12,908. from the 77,176.19 received by the District for the sale of the Ski Equipment.

Motion made that the District establish a capital reserve fund for the financing of the cost of the construction of capital improvements for the Mountain Lakes Water Department, and to appropriate the sum of \$12,908.00 to be paid into a capital reserve fund, said sum of \$12,908.00 to be withdrawn from the \$77,176.19 received by the District from the sale of the Ski Equipment, and the Commissioners are hereby designated as agents of the District to expend funds from this capital reserve fund for the purposes of this capital reserve fund without any further District Meeting action.

The motion was seconded.

Discussion followed.

VOTED: Yes, unanimous.

ARTICLE 5 PASSED.

ARTICLE 6:

To see if the District will vote to establish a capital reserve fund for the financing of the acquisition of recreation equipment or the construction of capital improvements to the recreational facilities and authorize the withdrawal of the sum of \$12,908. from the 77,176.19 received by the District for the sale of the Ski Area Equipment.

Motion made that the District establish a capital reserve fund for the financing of the cost of the acquisition of recreation equipment or the construction of capital improvements to the recreational facilities and to appropriate the sum of \$12,908.00 to be paid into the capital reserve fund, said sum of 12,908.00 to be withdrawn from the \$77,176.19 received by the District from the sale of the Ski Equipment.

The motion was seconded.

Discussion followed.

VOTED: Yes, unanimous.

ARTICLE 6 PASSED

ARTICLE 7:

To see if the District will appropriate the sum of \$7,500 for the purpose of bringing the new well into operation for the water system and to withdraw said sum of \$7,500. from the \$77,176.19 received by the District for the Sale of the Ski Area Equipment.

Motion made that the District appropriate the sum of \$7,500.00 for the purpose of exploration of a new water source for the District, with the money being raised by taxes in the fiscal 1992

Motion was seconded.

Discussion followed.

VOTED: Yes, unanimous

ARTICLE 7 PASSED

ARTICLE 8:

To see if the District will appropriate the sum of \$5,000. to construct and install a concrete and carpet apron around the swimming pool and to withdraw said sum of money from the \$77,176.19 received by the District for the sale of the Ski Area Equipment.

MOTION made to table Article 8 for 1992

SECONDED

Discussion followed

VOTE: YES, unanimous

THE MOTION TO TABLE ARTICLE 8 WAS PASSED

ARTICLE 9:

To see if the District will create a trust fund for the purpose of improvements in the District to recreational facilities owned by the District and to place in such trust fund the sum of \$15,000. and such trust fund shall be administered by a board of three (3) Trustees who shall be the District Commissioners, as provided in RSA 31:19-a and RSA 31:22.

MOTION was made to create a trust fund for the purpose of improvements in the District to recreational facilities  
SECONDED

Discussion followed

MOTION WAS WITHDRAWN FOR ARTICLE 9

No action taken under Article 9

ARTICLE 10:

To see if the District will vote to incur debt in anticipation of taxes and other revenue of the financial year in order to pay current maintenance and operation expenses and to issue notes therefore in conformity with the New Hampshire Municipal Finance Act, RSA Chapter 33.

MOTION was made to incur debt in anticipation of taxes and other revenue of the financial year in order to current maintenance and operational expenses.  
SECONDED

Discussion followed

VOTED: YES, unanimous

ARTICLE 10 WAS PASSED

ARTICLE 11:

To see if the District will vote to authorize the Commissioners to hire a Certified Public Accountant or Public Accountant to perform an audit of accounts as provided in RSA 21-J:19.

MOTION made to see if District will hire a Certified Public Accountant or Public Account for an audit.  
SECONDED

Discussion followed

VOTED: YES, unanimous

ARTICLE 11 WAS PASSED

ARTICLE 12:

To transact any other business that may legally be brought before the District Meeting.

MOTION CALLED

SECONDED

Discussion followed

VOTED: YES, unanimous

ARTICLE 12 WAS PASSED

MOTION TO ADJOURN

SECONDED

MEETING ADJOURNED AT 11:50 AM

RESPECTIVELY SUBMITTED

*Sandy Solinsky*

SANDY SOLINSKY

DISTRICT CLERK



ACADEMIC TEAM

Dan Kinney, George Hill, Justin Poirier, Randy Clark, Leanne Nystrom, Lori Chamberlain,  
Peter Roy, Rob Fagnant, John Rutherford and Jody Roy.

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# Vachon, Clukay & Co., PC

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*Certified Public Accountants*

131 Middle Street  
Manchester, New Hampshire 03101  
(603) 622-7070

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Mountain Lakes District  
Haverhill, New Hampshire

We have audited the accompanying general purpose financial statements of the Mountain Lakes District, Haverhill, New Hampshire as of December 31, 1991, and for the year then ended. These general purpose financial statements are the responsibility of the Mountain Lakes District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Mountain Lakes District, Haverhill, New Hampshire as of December 31, 1991, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our examination, was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental schedule listed in the table of contents is presented for additional analysis and is not a required part of the general purpose financial statements of the Mountain Lakes District, Haverhill, New Hampshire. Such information has been subjected to the auditing procedures applied in the general purpose financial statements and, in our opinion is fairly stated in all material respects to the general purpose financial statements taken as a whole.

*Vachon, Clukay & Co., PC*

April 17, 1992

EXHIBIT A  
**MOUNTAIN LAKES DISTRICT**  
 HAVERHILL, NEW HAMPSHIRE  
 Combined Balance Sheet – All Fund Types and Account Groups  
 December 31, 1991

	Governmental Fund Types	Proprietary Fund Types		Account Groups		Totals (Memorandum Only)	
	General	Enterprise – Ski Area	Enterprise – Water	General Fixed Assets	General Long – Term Debt	December 31, 1991	December 31, 1990
<b>ASSETS</b>							
Cash (Note 3)	\$23,836		\$13,907			\$37,743	\$72,549
Investments (Note 3)		\$76,416				76,416	
Accounts Receivable							1,587
User fees receivable			1,036			1,036	1,696
Due from other funds (Note 6)	13,056		9,571			22,627	23,527
Land (Note 9)		28,321				28,321	28,321
Water distribution system, net (Notes 5 & 9)			340,754			340,754	351,199
Machinery and equipment, net (Notes 5 & 9)		2,889		\$50,642		53,531	145,029
Land and buildings (Note 8)				244,983		244,983	203,439
Amount to be provided for retirement of general obligation debt					\$5,764	5,764	6,723
Total Assets	<u>\$36,892</u>	<u>\$107,626</u>	<u>\$365,268</u>	<u>\$295,625</u>	<u>\$5,764</u>	<u>\$811,175</u>	<u>\$834,070</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities:</b>							
Accounts payable and accrued expenses	\$1,372		\$2,207			\$3,579	
Deferred revenue (Note 7)			15,730			15,730	
Due to other funds (Note 6)	4,124	\$18,503				\$22,627	\$23,527
General obligation debt payable (Note 10)		45,596	255,000		\$5,764	306,360	364,439
Total Liabilities	<u>5,496</u>	<u>64,099</u>	<u>272,937</u>		<u>5,764</u>	<u>348,296</u>	<u>387,966</u>
<b>Fund Equity:</b>							
Investment in general fixed assets				\$295,625		295,625	251,411
Retained earnings		43,527	92,331			135,858	154,997
<b>Fund Balances:</b>							
Designated for future years expenditures (Note 11)	9,800					9,800	9,000
<b>Unreserved:</b>							
Undesignated	21,596					21,596	30,696
Total Fund Equity	<u>31,396</u>	<u>43,527</u>	<u>92,331</u>	<u>295,625</u>		<u>462,879</u>	<u>446,104</u>
Total Liabilities and Fund Equity	<u>\$36,892</u>	<u>\$107,626</u>	<u>\$365,268</u>	<u>\$295,625</u>	<u>\$5,764</u>	<u>\$811,175</u>	<u>\$834,070</u>

See notes to financial statements

**EXHIBIT B**  
**MOUNTAIN LAKES DISTRICT**  
**HAVERTHILL, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Fund Types – General Fund**  
**For the Year Ended December 31, 1991**

	<u>1991</u>	(Memorandum Only) <u>1990</u>
<b>Revenues:</b>		
District taxes	\$185,938	\$193,590
Interest income	1,967	2,106
Miscellaneous revenues	5,714	11,901
<b>Total Revenues</b>	<u>193,619</u>	<u>207,597</u>
<b>Expenditures:</b>		
<b>Current:</b>		
General government	86,495	88,514
Capital outlay	47,056	15,838
Debt service:		
Principal	959	959
Interest	8,672	7,423
<b>Total Expenditures</b>	<u>143,182</u>	<u>112,734</u>
Excess of Revenues Over Expenditures	50,437	94,863
<b>Other Financing Uses:</b>		
Operating transfers out	(58,737)	(66,000)
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Financing Uses	(8,300)	28,863
<b>Fund Balance – January 1</b>	<u>39,696</u>	<u>10,833</u>
<b>Fund Balance – December 31</b>	<u><u>\$31,396</u></u>	<u><u>\$39,696</u></u>

See notes to financial statements

EXHIBIT C  
**MOUNTAIN LAKES DISTRICT**  
 HAVERHILL, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual – General Fund  
 For the Year Ended December 31, 1991

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
District taxes	\$185,983	\$185,938	(\$45)
Interest income	1,232	1,967	735
Miscellaneous revenues	9,213	5,714	(3,499)
<b>Total Revenues</b>	<u>196,428</u>	<u>193,619</u>	<u>(2,809)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	87,621	86,495	1,126
Capital outlay	33,244	47,056	(13,812)
Debt service:			
Principal	959	959	
Interest	10,641	8,672	1,969
<b>Total Expenditures</b>	<u>132,465</u>	<u>143,182</u>	<u>(10,717)</u>
<b>Excess of Revenues Over Expenditures</b>	63,963	50,437	(13,526)
<b>Other Financing Sources (Uses):</b>			
Operating transfers out	(70,000)	(58,737)	11,263
<b>Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Financing Uses</b>	(6,037)	(8,300)	(2,263)
<b>Fund Balance – January 1</b>	<u>39,696</u>	<u>39,696</u>	
<b>Fund Balance – December 31</b>	<u><u>\$33,659</u></u>	<u><u>\$31,396</u></u>	<u><u>(\$2,263)</u></u>

See notes to financial statements



**EXHIBIT D  
MOUNTAIN LAKES DISTRICT  
HAVERHILL, NEW HAMPSHIRE**

**Combined Statement of Revenues, Expenses and Changes in Retained Earnings  
All Proprietary Fund Types  
For the Year Ended December 31, 1991**

	<u>Proprietary Fund Types</u>		<u>Totals (Memorandum Only)</u>	
	<u>Enterprise-- Ski Area</u>	<u>Enterprise-- Water</u>	<u>December 31, 1991</u>	<u>December 31, 1990</u>
<b>Operating Revenues:</b>				
Charges for service	\$900	\$47,184	\$48,084	\$91,995
Other income		3,545	3,545	7,566
<b>Total Operating Revenues</b>	<b>900</b>	<b>50,729</b>	<b>51,629</b>	<b>99,561</b>
<b>Operating Expenses:</b>				
Personal services		14,169	14,169	19,172
Contractual services	2,281	30,324	32,605	27,082
Supplies	358	5,807	6,165	4,075
Utilities	126	13,359	13,485	14,302
Depreciation (Notes 5 and 9)		10,445	10,445	48,892
Maintenance		9,677	9,677	9,712
Miscellaneous		1,631	1,631	2,624
<b>Total Operating Expenses</b>	<b>2,765</b>	<b>85,412</b>	<b>88,177</b>	<b>125,859</b>
<b>Operating Loss</b>	<b>(1,865)</b>	<b>(34,683)</b>	<b>(36,548)</b>	<b>(26,298)</b>
<b>Non-Operating Revenues (Expenses):</b>				
Interest income	1,416	2,173	3,589	3,635
Interest expense	(3,522)	(22,227)	(25,749)	(31,979)
Loss on sale of assets	(19,168)		(19,168)	(19,972)
<b>Total Non-Operating Expenses</b>	<b>(21,274)</b>	<b>(20,054)</b>	<b>(41,328)</b>	<b>(48,316)</b>
<b>Loss Before Other Financing Sources</b>	<b>(23,139)</b>	<b>(54,737)</b>	<b>(77,876)</b>	<b>(74,614)</b>
<b>Other Financing Sources:</b>				
Transfer from General Fund	13,888	44,849	58,737	66,000
<b>Net Loss</b>	<b>(9,251)</b>	<b>(9,888)</b>	<b>(19,139)</b>	<b>(8,614)</b>
<b>Retained Earnings -- January 1</b>	<b>52,778</b>	<b>102,219</b>	<b>154,997</b>	<b>163,611</b>
<b>Retained Earnings -- December 31</b>	<b>\$43,527</b>	<b>\$92,331</b>	<b>\$135,858</b>	<b>\$154,997</b>

*See notes to financial statements*

EXHIBIT E  
**MOUNTAIN LAKES DISTRICT**  
**HAVERTHILL, NEW HAMPSHIRE**  
Combined Statement of Cash Flows  
All Proprietary Fund Types  
For the Year Ended December 31, 1991

	Totals (Memorandum Only)		
	Proprietary Fund Types		
	Enterprise – Ski Area	Enterprise – Water	
Cash Flows from Operating Activities:			
Cash received from customers	\$900	\$67,119	\$68,019
Cash paid to suppliers and employees	(2,765)	(72,760)	(75,525)
Net Cash Provided (Used) by Operating Activities	(1,865)	(5,641)	(7,506)
Cash Flows from Noncapital Financing Activities:			
Operating transfers in	13,888	44,849	58,737
Net Cash Provided by Noncapital Financing Activities	13,888	44,849	58,737
Cash Flows from Capital and Related Financing Activities:			
Principal paid on long-term debt	(7,601)	(49,519)	(57,120)
Interest paid on long-term debt	(3,522)	(22,227)	(25,749)
Payments on conditional purchase contracts			(35,767)
Acquisition and construction of capital assets			(2,814)
Proceeds from sales of capital assets	75,000		75,000
Net Cash Used by Capital and Related Financing Activities	63,877	(71,746)	(7,869)
Cash Flows from Investing Activities:			
Interest on investments	1,416	2,173	3,589
Net Cash Provided by Investing Activities	1,416	2,173	3,589
Net Increase (Decrease) in Cash and Cash Equivalents	77,316	(30,365)	46,951
Cash and Cash Equivalents, January 1, 1991	(19,403)	53,843	34,440
Cash and Cash Equivalents, December 31, 1991	\$57,913	\$23,478	\$81,391
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities			
Net Operating Loss	(\$1,865)	(\$34,683)	(\$36,548)
Adjustments to Reconcile Net Operating Loss to Net Cash Provided (Used) by Operating Activities:			
Depreciation and amortization		10,445	48,892
Change in assets and liabilities:			
Decrease in accounts receivable		660	87,600
Increase (decrease) in accounts payable		2,207	(749)
Increase (decrease) in deferred revenue		15,730	(87,324)
Net Cash Provided (Used)	(\$1,865)	(\$5,641)	\$22,121
Noncash Transactions Affecting Financial Position			
Cancellation of conditional purchase contract			\$10,467
Loss on disposal of asset	\$19,168	\$19,168	19,972

See notes to financial statements

**MOUNTAIN LAKES DISTRICT  
HAVERHILL, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
December 31, 1991**

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Mountain Lakes District is organized as a Village District (special purpose district) under the laws of the State of New Hampshire. The District is located within the town boundaries of Haverhill, New Hampshire and provides recreational services and water to the residents within the District. In addition, the District owns a ski area located within the District boundaries (See notes 9 and 14 for details related to the ski area).

The accounting policies of the Mountain Lakes District conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***A. Basis of Accounting***

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable. The accrual basis is used for all enterprise funds.

***B. General Fixed Assets***

Fixed assets are recorded at historical cost. Public domain (infrastructure) general fixed assets consisting of roads and bridges are not capitalized.

***C. Interfund Transactions***

During the course of normal operations, the District has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements reflect such transactions as transfers.

***D. Total Columns on Combined Financial Statements***

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.

***E. Cash and Cash Equivalents for Cash Flows***

Cash and cash equivalents for statement of cash flow purposes consists of cash, investments and interfund balances (representing cash transactions) as follows:

Certificate of Deposit	<u>Ski Area</u>	<u>Water Fund</u>
Demand Deposits	\$76,416	\$13,907
Inter-fund Balances	(18,503)	9,571
Total Cash and Equivalents	<u>\$57,913</u>	<u>\$23,478</u>

MOUNTAIN LAKES DISTRICT'  
HAVERHILL, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1991

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*F. Property Taxes*

Under State statutes, the Town of Haverhill, New Hampshire (an independent governmental unit) collects District taxes for the District from property owners located within the boundaries of the District. As collection agent, the Town is required to pay over to the District its share of property taxes collected through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under State statutes.

*G. Compensated Absences*

The District does not accrue vested accumulated unpaid vacation or sick leave as is required by generally accepted accounting principles, but provides for compensated absences on a "pay as you go" basis. Amounts of vested compensated absences are immaterial to these financial statements.

NOTE 2--PURPOSE OF FUNDS AND ACCOUNT GROUPS

The District reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the District and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

*A. Governmental Fund Types*

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds as account groups.

*B. Proprietary Fund Types*

Enterprise Funds - are used to account for the operations of the District's Ski Area and Water Department which provide service on a user charge basis. The measurement focus is on income determination.

*C. Account Groups*

General Long-term Debt - This account group is used to account for the unmatured principal of the District's general long-term debt except that accounted for in the Proprietary Funds.

General Fixed Assets - This account group is used to account for the general fixed assets of the District that are not recorded in Proprietary Funds.

**MOUNTAIN LAKES DISTRICT  
HAVERHILL, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1991**

**NOTE 3--CASH AND INVESTMENTS**

The District's investment policy requires that investments be made in New Hampshire based financial institutions that are insured by the Federal Deposit Insurance Corporation. The District limits its investments to money market accounts and certificates of deposit in accordance with New Hampshire State Law (RSA 41:29).

At year end, the carrying amount of the District's demand deposits was \$37,743 and the bank balance was \$46,658. All of the bank balance was covered by federal depository insurance.

The carrying amount and bank balance of the District's investments, a certificate of deposit with a original six month term, was \$76,416. The entire bank balance was covered by federal depository insurance.

**NOTE 4--BUDGET**

The District's budget represents appropriations as authorized by annual or special District meetings. The Commissioners may transfer funds between operating categories as they deem necessary.

The budget reported in Exhibit C represents revised appropriations as follows:

Budget approved at District Meeting	\$212,265
Timing Differences:	
Continuing Appropriations:	
December 31, 1991	(9,800)
Adjusted Budget - Exhibit C	<u>\$202,465</u>

**NOTE 5--PROPRIETARY FUNDS - PROPERTY, PLANT AND EQUIPMENT**

Following are the estimated useful lives used in determining the annual charge for depreciation in the Ski Area and Water Department:

	<u>Years</u>
Ski Area:	
Rope tow	10
Water Department:	
Water distribution system	40
Backhoe	10
Other light equipment	5

No depreciation was recorded in the Ski Area fund for 1991 as there were no operations.

**MOUNTAIN LAKES DISTRICT  
HAVERHILL, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1991**

**NOTE 6--INTERFUND RECEIVABLES/PAYABLES**

Interfund receivables/payables at December 31, 1991 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$13,056	\$4,124
Ski area enterprise	9,571	18,503
Water enterprise	<u>\$22,627</u>	<u>\$22,627</u>

**NOTE 7--DEFERRED REVENUES**

Water billings are made annually to recover estimated operating costs for the period April 1 through March 31 based on a pro-rata allocation to water users. Deferred revenues recorded in the water enterprise fund represent the 1991 water assessment billed to customers in April, 1991 for the period January 1 through March 31, 1992.

**NOTE 8--CHANGES IN GENERAL FIXED ASSETS**

During the year ended December 31, 1991, the following changes in general fixed assets occurred:

	<u>Equipment</u>	<u>Land and Building</u>
Balance, December 31, 1990	\$47,972	\$203,439
Additions	2,670	41,544
Balance, December 31, 1991	<u>\$50,642</u>	<u>\$244,983</u>

**NOTE 9--ENTERPRISE FUNDS - PROPERTY, PLANT AND EQUIPMENT**

Following is a summary of Enterprise Funds - property, plant and equipment at December 31, 1991:

	<u>Ski Area</u>	<u>Water Fund</u>
Land	\$28,321	
Machinery and equipment	4,717	\$6,267
Water distribution system		397,342
	<u>33,038</u>	<u>403,609</u>
Less accumulated depreciation	1,828	62,855
	<u>\$31,210</u>	<u>\$340,754</u>

During 1991, the District sold substantially all of the equipment of the Ski Area. This sale of these assets, for \$75,000, resulted in a recognized loss of \$19,168.

**MOUNTAIN LAKES DISTRICT  
HAVERHILL, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1991**

**NOTE 10--LONG-TERM DEBT**

The following is a summary of general obligation debt transactions of the Mountain Lakes District for the year ended December 31, 1991:

	<u>General</u>	<u>Ski Area</u>	<u>Water</u>	<u>Total</u>
Debt Payable - January 1, 1991	\$6,723	\$53,197	\$304,519	\$364,439
Principal Payments	<u>(959)</u>	<u>(7,601)</u>	<u>(49,519)</u>	<u>(58,079)</u>
Debt Payable - December 31, 1991	<u>\$5,764</u>	<u>\$45,596</u>	<u>\$255,000</u>	<u>\$306,360</u>

During 1991, the District paid an additional \$20,805 in principal to pay off the third well note.

Notes Payable at December 31, 1991 consist of the following issues:

General Long-Term Debt Group of Accounts and Ski Area Enterprise Fund:

\$85,600 Ski Area and Tennis Court Notes of April 13, 1987 due in annual installments of \$8,560 through April 18, 1991 and a balloon payment of \$51,360 due April 13, 1992, interest at 7.00% \$51,360

Water Enterprise Fund:

\$353,935 Water Company Purchase Bonds of June 26, 1986 due in annual installments of \$15,000 to \$20,000 through February 5, 2006, interest at an average rate of 8.01% 255,000

Total Long-Term Debt \$306,360

The annual requirements to amortize all debt outstanding as of December 31, 1991, including interest of \$144,360 are as follows:

Year Ended December 31,	General Obligation Debt Payable
1992	\$92,746
1993	37,986
1994	36,386
1995	34,786
1996	33,186
1997 - 2001	125,405
2002 - 2006	90,225
	<u>\$450,720</u>

**MOUNTAIN LAKES DISTRICT  
HAVERHILL, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1991**

**NOTE 10--LONG-TERM DEBT (CONTINUED)**

General Obligation Debt is a direct obligation of the District for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the District.

**NOTE 11--DESIGNATED FOR FUTURE YEAR'S EXPENDITURES**

***General Fund***

Appropriations for specific budget items not fully expended at year end are carried forward as continuing appropriations to the next year, in which they supplement that year's appropriations. At year-end, continuing appropriations are reported as components of fund balance and are detailed as follows:

Drilling for an alternative water source	\$6,500
Swimming pool construction	3,300
	<u>\$9,800</u>

**NOTE 12--MAINTENANCE CONTRACT**

In June, 1991 the District entered into a three year contract to provide for the regular maintenance of the water distribution system. The amount of the contract is \$91,800 to be paid in 36 monthly installments of \$2,550. Labor and equipment provided beyond the scope of regular maintenance will be paid for on an hourly basis at \$20 for a laborer and \$50 for use of the backhoe including labor.

**NOTE 13--CONTRACTUAL OBLIGATIONS**

The District has entered into a contractual relationship for water rights to a well on the non-District property. The contract calls for minimum rent of the larger of \$6,000 annually or \$2.17 per user per month through January, 1994.

**NOTE 14--SUBSEQUENT EVENT**

On March 14, 1992, at the 1992 District meeting, actions were approved to terminate the Ski Area Enterprise Fund. Assets in the fund will be used to retire the fund's liabilities and any remaining assets will be transferred to the general fund, fixed asset account group or the Water Enterprise fund.

**NOTE 15--CONTINGENCIES AND COMMITMENTS**

***Litigation***

District officials estimate that any potential claims against the District which are not covered by insurance are immaterial and would not affect the financial position of the District.



**SCHEDULE 1**  
**MOUNTAIN LAKES DISTRICT**  
**HAVERHILL, NEW HAMPSHIRE**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual – General Fund  
For the Year Ended December 31, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Salaries and payroll taxes	\$42,601	\$35,827	\$6,774
Special Events	2,500	1,925	575
Advertising	1,000	147	853
Insurance	6,244	3,337	2,907
Legal fees	4,035	4,555	(520)
Maintenance	12,171	10,827	1,344
Elected precinct officials	3,350	3,100	250
Telephone	2,000	3,173	(1,173)
Audit	2,522	3,411	(889)
Office expenses	3,080	7,182	(4,102)
Equipment and tools	2,009	4,277	(2,268)
Vehicle expenses	300	422	(122)
Fuel	1,500	3,254	(1,754)
Plowing and rubbish removal	1,000	1,485	(485)
Utilities	3,309	3,573	(264)
Total General Government	<u>87,621</u>	<u>86,495</u>	<u>1,126</u>
Capital Outlay:			
General improvements	<u>33,244</u>	<u>47,056</u>	<u>(13,812)</u>
Debt Service:			
Principal	959	959	
Interest – long – term debt	641	444	197
Interest – temporary debt	10,000	8,228	1,772
Total Debt Service	<u>11,600</u>	<u>9,631</u>	<u>1,969</u>
Total Expenditures	132,465	143,182	(10,717)
<b>OTHER FINANCING USES:</b>			
Operating transfers out	70,000	58,737	11,263
Total Expenditures and Other Financing Uses	<u>\$202,465</u>	<u>\$201,919</u>	<u>\$546</u>

ADDITIONAL LINES  
EXPENSE REPORT - CURRENT YEAR  
ACCOUNTS 1-8888-W

FUND ACCOUNT	DESCRIPTION	BUDGETED EXPENDITURES	CURRENT YEAR-TO-DATE EXPENDITURES	ENCUMBRANCE	BALANCE REMAINING	PERCENT REMAINING
1-5002 SUBTOTAL	COMMISSIONERS	\$3000.00	\$0.00	\$3000.00	\$0.00	0.00%
1-5004 SUBTOTAL	TREASURER	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
1-5006 SUBTOTAL	CLERK	\$25.00	\$0.00	\$25.00	\$0.00	0.00%
1-5008 SUBTOTAL	MODERATOR	\$25.00	\$0.00	\$25.00	\$0.00	0.00%
1-5010 SUBTOTAL	ADMINISTRATIVE ASSISTANT	\$3000.00	\$720.30	\$1855.50	\$0.00	-10.99%
1-5012 SUBTOTAL	MAINTENANCE ASSISTANT	\$11400.00	\$1109.63	\$11044.26	\$0.00	0.12%
1-5014 SUBTOTAL	BOOKKEEPER	\$7300.00	\$922.05	\$6355.53	\$0.00	-17.50%
1-5016 SUBTOTAL	RECREATION DIRECTOR	\$5500.00	\$0.00	\$4087.00	\$0.00	10.90%
1-5018 SUBTOTAL	LIFEGUARDS	\$11200.00	\$2.00	\$11201.90	\$0.00	-0.04%
1-5020 SUBTOTAL	SUMMER FUN DAYS	\$1600.00	\$0.00	\$1651.54	\$0.00	1.87%
1-5022 SUBTOTAL	LOGGE ATTENDANT	\$510.00	\$49.50	\$127.00	\$0.00	16.27%
1-5024 SUBTOTAL	PACK TRAILS	\$550.00	\$0.00	\$0.00	\$550.00	100.00%
1-5026 SUBTOTAL	FICA EXPENSE	\$3650.00	\$214.36	\$3002.72	\$0.00	-4.17%
1-5028 SUBTOTAL	UNEMPLOYMENT INSURANCE	\$800.00	\$0.00	\$1203.16	\$0.00	-30.59%
1-5030 SUBTOTAL	WORKERS' COMP	\$1744.00	\$0.00	\$2399.17	\$0.00	-45.80%
1-5032 SUBTOTAL	BANK CHARGES	\$100.00	\$0.00	\$19.40	\$0.00	80.60%
1-5034 SUBTOTAL	TAN INTEREST	\$11000.00	\$5615.21	\$5615.21	\$0.00	48.95%
1-5035 SUBTOTAL	INTEREST EXPENSE	\$0.00	\$0032.98	\$0032.96	\$0.00	0.00%
1-5036 SUBTOTAL	DEBT SERVICE	\$640.00	-1907.40	\$0.00	\$0.00	100.00%
1-5038 SUBTOTAL	WATER BOND	\$4000.00	\$0.00	\$36542.11	\$0.00	8.64%
1-5039 SUBTOTAL	THIRD WELL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-5040 SUBTOTAL	LEGAL EXPENSE	\$4000.00	\$479.55	\$2146.87	\$0.00	46.33%
1-5042 SUBTOTAL	AUDIT EXPENSE	\$3000.00	\$0.00	\$2929.00	\$0.00	2.37%
1-5046 SUBTOTAL	INSURANCE	\$4650.00	\$0.00	\$5921.01	\$0.00	-27.32%

MOUNTAIN LAKES  
EXPENSE REPORT - CURRENT YEAR  
ACCOUNTS 1-###-#

FUND ACCOUNT	DESCRIPTION	BUDGETED EXPENDITURES	CURRENT YEAR EXPENDITURES	YEAR-TO-DATE EXPENDITURES	ENCUMBRANCE	BALANCE REMAINING	PERCENT REMAINING
1-5040 SUBTOTAL	OFFICE SUPPLIES	\$2560.00	\$159.45	\$1800.65	\$0.00	\$279.35	26.54%
1-5050 SUBTOTAL	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-5051 SUBTOTAL	TELEPHONE	\$3900.00	\$328.37	\$2106.06	\$0.00	\$1793.94	46.00%
1-5052 SUBTOTAL	ELECTRICITY	\$5445.00	\$648.98	\$3945.24	\$0.00	\$1499.76	27.47%
1-5054 SUBTOTAL	FUEL/PROPANE	\$4375.00	\$337.97	\$5245.03	\$0.00	\$1129.97	25.83%
1-5056 SUBTOTAL	PRINT/ADVERTISING	\$550.00	\$66.00	\$918.20	\$0.00	-\$368.20	-66.94%
1-5058 SUBTOTAL	WATER CHARGE	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	0.00%
1-5060 SUBTOTAL	CONSULT/TRAIN	\$2500.00	10.00	\$576.00	\$0.00	\$1924.00	76.96%
1-5062 SUBTOTAL	FEES/REG	\$500.00	\$0.00	\$450.00	\$0.00	\$50.00	10.00%
1-5064 SUBTOTAL	FACILITY MAINTENANCE	\$7010.00	\$513.00	\$3016.00	\$0.00	\$3994.00	26.36%
1-5066 SUBTOTAL	SPECIAL EVENTS	\$2600.00	\$32.24	\$1515.16	\$0.00	\$1084.84	41.76%
1-5070 SUBTOTAL	SHOP/SUPPLIES	\$3725.00	\$100.90	\$2666.67	\$0.00	\$1058.33	27.87%
1-5072 SUBTOTAL	EQUIPMENT PURCHASE	\$3914.00	\$0.00	\$3114.23	\$0.00	\$799.77	20.43%
1-5074 SUBTOTAL	MILEAGE	\$500.00	\$100.40	\$330.40	\$0.00	\$169.60	29.92%
1-5076 SUBTOTAL	BUILDING MAINTENANCE/REPAIR	\$11000.00	\$225.00	\$9279.85	\$0.00	\$1720.15	15.64%
1-5078 SUBTOTAL	EQUIPMENT MAINTENANCE	\$1750.00	\$445.17	\$1204.83	\$0.00	\$545.17	20.87%
1-5080 SUBTOTAL	BEACH IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-5082 SUBTOTAL	BEACH/POOL MAINTENANCE	\$2600.00	\$0.00	\$411.48	\$0.00	\$1618.52	78.95%
1-5004 SUBTOTAL	CAPITAL IMPROVEMENT	\$2750.00	\$445.00	\$3197.50	\$0.00	\$452.50	16.07%
1-5006 SUBTOTAL	ROAD REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-5008 SUBTOTAL	SECURITY	\$5625.00	\$0.00	\$335.00	\$0.00	\$465.00	10.77%
1-5090 SUBTOTAL	MONTICLO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-5092 SUBTOTAL	BOAT WAYS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-5094 SUBTOTAL	ESROW ACCOUNT/WEEL	\$7300.00	\$0.00	\$730.13	\$0.00	-\$659.13	-9.03%

RESEARCHER: LARRY  
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 RESEARCHER: LARRY

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## YOUTH AND GOVERNMENT

Matt Parker, Heidi Fortier, Maryann Heinemann, Sherry Jewett, Kathleen Roy, Randy Clark, Jody Roy, Rob Fagnant, Michelle Smith, Kevin Joyce and Helen Joyce, Advisors.

HOUGHTON CITIES  
EXPENSE REPORT - CURRENT YEAR  
BUDGETED 2011

FUND ACCOUNT	DESCRIPTION	EXPENSES	EXPENSES	EXPENSES	EXPENSES	PERCENT
WATER DEPARTMENT						
2-5010-1	WD ADMINISTRATIVE ASSISTANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5012-1	WD MAINTENANCE ASSISTANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5014-1	WD BOOKKEEPER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5015-1	WD ADMINISTRATIVE FEES	\$3662.00	\$139.25	\$1495.00	\$1440.00	41.21%
2-5026-1	WD FLOOR-ER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5038-1	WD U.C. INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5039-1	WD WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5042-1	WD BANK CHARGES	\$162.00	\$0.00	\$0.00	\$11.70	11.70%
2-5055-1	INTEREST EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5060-1	WD LEGAL EXPENSE	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
2-5062-1	WD AUDIT EXPENSE	\$2400.00	\$0.00	\$2121.00	\$275.00	11.63%
2-5066-1	WD INSURANCE	\$3000.00	\$0.00	\$2550.14	\$449.86	25.98%
2-5070-1	WD OFFICE SUPPLIES	\$250.00	\$0.00	\$252.47	-\$2.47	-10.50%
2-5058-1	WD POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5051-1	WD TELEPHONE	\$1000.00	\$545.53	\$1576.72	-\$576.72	-64.72%
2-5052-1	WD ELECTRICITY	\$13000.00	\$3625.43	\$15445.07	\$3255.73	13.50%
2-5054-1	WD FUEL/PROPANE	\$300.00	\$0.00	\$559.44	-\$259.44	-73.08%
2-5056-1	WD PRINTING/ADVERTISING	\$100.00	\$0.00	\$0.00	\$100.00	100.00%
2-5068-1	WD CONSULTING/TRAINING	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
2-5062-1	WD FEES/REGISTRATION	\$1300.00	\$14.00	\$552.00	\$848.00	56.23%
2-5064-1	WD FACILITY MAINTENANCE	\$400.00	-\$300.00	\$125.20	-\$675.20	-219.01%
2-5070-1	WD SHOP SUPPLIES	\$5000.00	\$1333.32	\$3556.20	\$1463.74	29.27%
2-5076-1	WD BUILDING MAINT/REPAIR	\$4000.00	\$0.00	\$0.00	\$4000.00	100.00%
2-5078-1	WD EQUIP MAINTENANCE	\$1000.00	\$0.00	\$0.00	\$1000.00	100.00%
2-5094-1	WD WATER RENTAL	\$6000.00	\$272.30	\$6070.00	\$0.00	-4.00%
2-5096-1	WD CONTRACT LABOR	\$11000.00	\$2550.00	\$30000.00	\$400.00	1.25%
2-5097-1	WD THIRD WELL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5098-1	WD DUE TO DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5099-1	WD WELL/PUMP REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL		76670.00	7547.69	85593.66	11076.34	14.45%

HOUSING LINKS  
REVENUE REPORT - CURRENT YEAR  
ACCOUNTS TABLE #

FUND ACCOUNT	DESCRIPTION	RECEIVED REVENUE	CURRENT YEAR-TO-DATE REVENUE	CHANGES	BALANCE FORTHCOMING	PERCENT REMAINING
WD REVENUE						
2-4001-1	WD NEW USERS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-4003-1	WD HOUSING	\$1550.00	\$0.00	\$0.00	\$1550.00	00.07%
2-4005-1	WD INTEREST REVENUE	\$1400.00	-407.96	\$0.00	\$1747.34	55.31%
2-4006-1	WD FLOW PREVENTERS	\$105.00	\$70.00	\$0.00	-305.00	-300.00%
2-4015-1	WD MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	-75.00	0.00%
2-4017-1	WD PAST DUE ACCOUNTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-4019-1	WD 1991 WATER RENT REVENUE	\$0.00	\$0.00	\$0.00	-680.00	0.00%
2-4022-1	WD 1992 WATER RENT REVENUE	\$7000.00	\$0.00	\$7000.00	\$110.54	0.15%
TOTAL		78455.00	-337.96	77416.24	1835.74	1.32%



AIDS AWARENESS

Chelsea Picknell, Brett Picknell, Alicia Pasquerillo, Crickett Millette, Heather Miller, Julie Gover, Melissa Waters, Amy Whitcher, Liz Rowley, Dan Kinney, Shannon Allen, Sarah Davis, and Tammy Marengo. Advisor: Pauline Corzilius.

MOUNTAIN LAKES  
EXPENSE REPORT - CURRENT YEAR  
ACCOUNTS 2-###-#

FUND ACCOUNT	DESCRIPTION	BUDGETED EXPENDITURES	CURRENT YEAR-TO-DATE EXPENDITURES	ENCUMBRANCE	BALANCE REMAINING	PERCENT REMAINING
WATER DEPARTMENT						
2-5010-1	WD ADMINISTRATIVE ASSISTANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5012-1	WD MAINTENANCE ASSISTANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5014-1	WD BOOKKEEPER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5015-1	WD ADMINISTRATIVE FEES	\$3500.00	\$198.25	\$2054.00	\$1446.00	41.31%
2-5036-1	WD FICA-ER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5028-1	WD U.E. INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5030-1	WD WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5032-1	WD BANK CHARGES	\$100.00	\$0.00	\$86.30	\$11.70	11.70%
2-5035-1	INTEREST EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5040-1	WD LEGAL EXPENSE	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
2-5042-1	WD AUDIT EXPENSE	\$2400.00	\$0.00	\$2121.00	\$279.00	11.63%
2-5046-1	WD INSURANCE	\$3000.00	\$0.00	\$2358.14	\$761.66	25.40%
2-5048-1	WD OFFICE SUPPLIES	\$250.00	\$0.00	\$292.47	-42.47	-16.96%
2-5050-1	WD POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5051-1	WD TELEPHONE	\$1200.00	\$349.99	\$1976.72	-776.72	-64.72%
2-5052-1	WD ELECTRICITY	\$15500.00	\$2629.43	\$13346.07	\$2153.53	13.90%
2-5054-1	WD FUEL/PROPANE	\$300.00	\$0.00	\$539.44	-239.44	-79.80%
2-5056-1	WD PRINTING/ADVERTISING	\$100.00	\$0.00	\$0.00	\$100.00	100.00%
2-5060-1	WD CONSULTING/TRAINING	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
2-5062-1	WD FEES/REGISTRATION	\$1500.00	\$14.00	\$652.00	\$1846.00	56.53%
2-5064-1	WD FACILITY MAINTENANCE	\$400.00	-300.00	\$1279.26	-879.26	-219.81%
2-5070-1	WD SHOP SUPPLIES	\$5000.00	\$1533.52	\$3536.26	\$1463.74	29.27%
2-5076-1	WD BUILDING MAINT/REPAIR	\$4020.00	\$0.00	\$0.00	\$4020.00	100.00%
2-5078-1	WD EQUIP MAINTENANCE	\$1000.00	\$0.00	\$0.00	\$1000.00	100.00%
2-5034-1	WD WATER RENTAL	\$6500.00	\$572.50	\$6570.00	-270.00	-4.03%
2-5096-1	WD CONTRACT LABOR	\$31000.00	\$2550.00	\$30600.00	\$400.00	1.29%
2-5097-1	WD THIRD WELL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5058-1	WD DUE TO DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2-5099-1	WD WELL/PUMP REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL		76670.00	7547.69	65593.66	11076.34	14.45%

MOUNTAIN LAKES  
REVENUE REPORT - CURRENT YEAR  
ACCOUNTS 1-111111-11

FUND ACCOUNT	DESCRIPTION	BUDGETED REVENUES	CURRENT REVENUES	Y-T-D REVENUES	BALANCE REMAINING
1-4001	GO ADVERTISING	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00
1-4003	BATH FEES	\$ 300.00	\$ 0.00	\$ 300.00	\$ 200.00
1-4005	INTEREST REVENUE	\$1000.00	\$232.73	\$566.76	\$3536.76
1-4010	BATH SURCHARGE	\$1500.00	\$200.05	\$ 070.05	\$ 670.39
1-4012	REC BOAT RENTAL	\$1000.00	\$ 0.00	\$ 777.00	\$ 777.00
1-4015	MISC.REVENUE	\$ 0.00	\$ 0.00	\$ 272.69	\$ 272.69
1-4016	REC SNACK BAR	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1-4017	REC MISC.REV.	\$ 0.00	\$ 0.00	\$ 22.00	\$ 22.00
1-4020	GO ADMIN. FEES	\$500.00	\$ 0.00	\$1555.75	\$1555.75
1-4025	REC SUMMER FUN	\$ 550.00	\$ 0.00	\$ 330.61	\$ 330.61
	TOTAL	\$7650.00	\$433.56	\$7953.40	\$7953.40



Marge Page and John Farnham working diligently in sending out Planning Board surveys to property owners within the town. A job well done.



ANNUAL REPORT

ORGANIZATION OF  
HAVERHILL COOPERATIVE SCHOOL DISTRICT

of the

SCHOOL DISTRICT

SCHOOL BOARD

Wayne Fortier, Chairman	Term Expires 1993
Jeffrey Stimson	Term Expires 1993
Raymond Arenburg	Term Expires 1993
Jack Brill	Term Expires 1993
Everett Sawyer	Term Expires 1993
Robert Maccini	Term Expires 1994
Patricia Buchanan	Term Expires 1994

of the

HAVERHILL COOPERATIVE SCHOOL DISTRICT

MODERATOR  
Karl T. Bruckner

for the

CLERK  
Lynda Fredenberg

F I S C A L Y E A R

TREASURER  
Mary Ingalls

July 1, 1991 to June 30, 1992

SUPERINTENDENT OF SCHOOLS  
Douglas B. McDonald, Ed.D.

ASSISTANT SUPERINTENDENTS OF SCHOOLS  
Keith M. Pfeifer, Ph.D.  
James Gaylord July 1, 1992 - August 31, 1993  
Linda Nelson October 26, 1992 - Present

## TEACHERS

### James R. Morrill Elementary School

Donald Weisburger	Principal
Barbara Uresky	Assistant Principal
Jeannine Bogielski	Grade 4
Susan DeClue	Grade 4
Catherine Dupuis	Grade 4
Karen Aldrich	Grade 5
Regis Roy	Grade 5
Cyndy Benoit	Grade 5
Jonathan Bownes	Grade 6
Pamela Braley	Grade 6
Phyllis Colby	Grade 6
Robert McConville	Physical Education
Jennifer Clogston	Special Education
Darlyne Antos	Special Ed. Aide
John Carroll	Special Ed. Aide
Heidi Lock	Special Ed. Aide
Ann Loud	Special Ed. Aide
Deborah McDanolds	Special Ed. Aide
Lorene Savoy	Special Ed. Aide
Donna Hansen	Resource Room Aide
Robert Stevenson	Vocal Music
David Heintz	Instrumental Music
Sarah Harris	Library Aide

### Woodsville Elementary School

Richard Fagnant	Principal
Linda Smith	Kindergarten
Penelope Stevenson	Kindergarten
Lois Henson	Transition/Reading Rec
Gina Giudici-Oakes	Grade 1
Margaret Kleinfelder	Grade 1
Jane Stimson	Grade 1
Lorna Renfrew	Grade 2
Linda Blake	Grade 2
Nancy Musgrave	Grade 2
Rosamond Bailey	Grade 3

Deborah Brown	Grade 3
Nancy Leete	Grade 3
Robert McConville	Physical Education
Michael Amsden	Special Education
Donna Hart	Special Education
Laurene Achilles	Special Ed. Aide
Audrey Clough	Special Ed. Aide
Irene Lewis	Special Ed. Aide
Ann Smith	Special Ed. Aide
Dawn Towle	Special Ed. Aide
Pamela Aldrich	Resource Room Aide
Heidi Scott	Library Aide
Melissa Moulton	Chapter I Aide
Vicki Padovani	Chapter I Aide
Cheryl Lafond	Vocal Music

### Haverhill Academy Jr. High

Donald Weisburger	Principal
Barbara Uresky	Assistant Principal
John Buck	English/Guidance
William Ellithorpe	English/Social Studies
Glenda Evans	English/Reading
Elizabeth Heinemann	Social Studies
Frank Leafé	Physical Education
Jackie Lewis	Foreign Language
Robert Stevenson	Music/Social Studies
Pauline Corzilius	Science/Math
Claudine Prairie	Science/Math
Jaline Riendeau	Science/Math
Lloyd Steeves	Math/Computer Ed.
JoAnn Winn	Home Economics/Science
Mark Heels	Industrial Arts
Maureen McKeever	Special Education
Daniel Kenney	Special Ed. Aide
John Page	Special Ed. Aide
Paula Hapgood	Special Ed. Aide
Ann Maccini	Chapter I Aide
David Heintz	Instrumental Music
Robert Stevenson	Vocal Music
Michelle Demers	Library Aide

### Woodsville High School

Bruce Labs	Principal
Helen Joyce	Assistant Principal
Kevin Joyce	Guidance
Deborah Thurston	Librarian
Angela Brigida	Social Studies
Kent Riach	Social Studies
David Robinson	Social Studies
Mary Beaudin	English
Christine Colantuoni	English
Roxana Morrill	English
Barbara Krulewitz	English
Sarah Greenwood	Science/Math
George Cobb	Science
Pauline Corzilius	Science/Math
Kathleen Lindsey	Math
Jaline Riendeau	Math
Glen Page	Math/Computer Ed.
Marylyn Saladino	Business Education
Joanne Melanson	Business Education
Hans Dietz	Foreign Language
Michael Ackerman	Physical Education
Frank Leafa	Physical Education
Sylvia Holden	Home Economics/Health
Mark Heels	Industrial Arts
Dale Feid	Art
Cheryl Lafond	Vocal Music
David Heintz	Instrumental Music
Susan Rand	Special Education
Robert Scianna	Special Education
Judy Brown	Special Ed. Aide
Patsy Demers	Special Ed. Aide
Mary Dole	Special Ed. Aide
Janet Fournier	Library Aide

### School Nurses

Ann Atherton  
Margaret Wilson

### Secretaries

Lynn Wheeler	James R. Morrill Elem.
Sharon Edwards	Woodsville Elementary
Mary Ingalls	Haverhill Academy
Carole Kendall	Woodsville High School
Hilda Simonds	Woodsville High School

### Custodians

Richard Smith	James R. Morrill Elem.
Richard Patten	Woodsville Elementary
Paul Antos	Haverhill Academy
Charles Bailey	Woodsville Elem./High
Wayne Dickey	Woodsville High School
Wayne Marengo	Woodsville High School

### Lunch Program

Jeannie Horne, Director, James R. Morrill Elem.  
Nancy Hazlett, Helper, James R. Morrill Elem.  
Barbara Hudson, Director, Woodsville Elementary  
Ruth Maffei, Helper, Woodsville Elementary  
Richard Monroe, Director, Haverhill Academy  
Violet Hatch, Helper, Haverhill Academy  
Mary Beth Dickey, Director, Woodsville High  
Debra Ebelt, Helper, Woodsville High School

Annual Meeting  
Haverhill Cooperative School District  
March 19, 1992

James R. Morrill Elementary School  
North Haverhill, NH

Wayne Fortier	1992
Jack Brill	1993
Raymond Aremburg	1992
Patricia Buchanan	1994
Jeffrey Stimson	1992
Robert Maccini	1994
Everett Sawyer	1993

Pursuant to the warrant, the meeting convened at the gymnasium of the James R. Morrill Elementary School at 10:00 AM on March 19, 1992.

Moderator Karl T. Bruckner called the meeting to order at 10:00 AM for the purpose of acting on Articles I and II, with action on the remaining Articles to be deferred until 7:30 PM. The ballot box was examined by Helen Rogers and Miriam Page and found to be empty. The ballot box was locked and the polls were declared open until 7:00 PM.

The polls were declared closed at 7:00 PM and the ballot box was opened and the ballots were counted. The ballot counters were: Steve Wellington, Bill Koch, Bill Lindsey and Mary Campbell.

The Moderator called the meeting to order at 7:30 PM.

ARTICLE I: To choose, by non-partisan ballot, a Moderator for the ensuing year.

The Moderator announced the results of balloting: 164 for Karl Bruckner. A small number of votes were cast for various other individuals. Mr. Bruckner was declared elected.

ARTICLE II: To choose by non-partisan ballot, three members of the school board, one from the pre-existing Haverhill School District for a term of three years; one from the pre-existing Woodsville School District for a term of three years; and one member at large for a term of three years.

Mr. Bruckner announced the results of balloting: for the pre-existing Haverhill School District for a term of three years - Raymond Aremburg, 155 votes and a small number of votes were cast for various other individuals; for the pre-existing Woodsville School District for a term of three years - Wayne Fortier, 40 votes and a small number of votes were cast for various other individuals; for the member-at-large for a term of three years - Homer May, 73 votes, Jeff Stimson, 118 votes and Cheryl Towne, 18 votes. The Moderator declared Mr. Aremburg, Mr. Fortier and Mr. Stimson duly elected. The newly elected officers will take office upon the adjournment of this meeting.

ARTICLE III: To hear the reports of Agents, Auditors, Committees or officers chosen, and pass any vote relating thereto.

Mr. Sawyer moved to accept the reports of Agents, Auditors, Committees or officers chosen as written in the annual report. Mr. V. Smith seconded the motion. The motion was passed by voice vote.

ARTICLE IV: To see if the voters of the district will accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the school board to apply for, accept and expend, without further action by the school district, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year.

Mr. Aremburg moved the article as read. Mr. Wellington seconded the motion. The motion was passed by voice vote.

ARTICLE V: To see if the District will vote to allocate to the Capital Reserve Fund an amount equal to 50% of the unencumbered balance for the fiscal year 1991-92 not to exceed the sum of twenty-five thousand dollars.

Mr. Aremburg moved the article as read. Ms. Frechette seconded the motion. The motion was passed by voice vote.

ARTICLE VI: To see if the district will vote to amend Article 3 of the Articles of Agreement between the School Districts of Haverhill and Woodsville to read "The Haverhill Cooperative School District shall be responsible for grades K through 12. Grades K-3 shall be at Woodsville, utilizing the Woodsville Elementary School, grades 4-8 shall be at North Haverhill, utilizing the Haverhill Cooperative Middle School and grades 9-12 shall be at Woodsville utilizing Woodsville High School. (This article to become effective at the beginning of the 1992-93 school year.)

Mr. Fortier moved the article as read. Mr. Tueckhardt second the motion. Voting was done by ballot. The ballot counters were: Bill Lindsey, Mary Campbell and Rich Kinder. The results of the vote were 159 - yes, 12 - no. The article passed.

ARTICLE VII: To see if the district will vote to amend Article 2 of the Articles of Agreement between the School Districts of Haverhill and Woodsville to read: "There shall be seven members of the Cooperative School Board of the Haverhill Cooperative School District. Two from each pre-existing district and three members-at-large. All members shall be elected by the Cooperative District as a whole using one checklist. Members of the Cooperative School Board who are elected and qualified at the annual meeting shall hold office until their respective successors have been elected and qualified at the annual meeting of the Cooperative School District held in the years indicated below.

<u>Haverhill</u>	1 member 1993
	1 member 1994

<u>At-Large</u>	1 member 1993
	1 member 1994
	1 member 1995

<u>Woodsville</u>	1 member 1994
	1 member 1995

All members of the Cooperative School Board shall be elected for three year terms. The members of the Cooperative School Board shall assume office at the close of the annual meeting. All members of the Cooperative School Board shall be elected by the use of

the non-partisan ballot system under the provisions of R.S.A. 59." (by petition)

Mr. Tueckhardt moved this article. Mrs. Tobey seconded the motion.

At this time Mr. Scruton explained to the public that by electing the board members this way, we would only need one checklist instead of two and everyone would be able to vote for all school board members.

The voting was done by ballot. The ballot counters were Rich Kinder and Mary Campbell. The results of the voting were: 141 - yes and 34 - no. The article passed.

ARTICLE VIII: To see if the school district will vote to authorize the Haverhill Cooperative School Board to convey to the town of Haverhill real estate consisting of the James R. Morrill Elementary School building and grounds upon such terms and conditions as the School Board may deem appropriate for consideration paid less than one dollar and upon express conditions that said Selectmen agree to assume and pay any costs and expenses relative to rendering the title of the foregoing real estate marketable, to hold the school district harmless with respect thereto and to indemnify the school district against liability therefore.

Mr. Miller moved this article. Mrs. Towne seconded the motion. The motion was passed by voice vote.

ARTICLE IX: To see what sum of money the district will vote to raise and appropriate for asbestos removal at the Woodsville Elementary School.

Mr. Aremburg moved that the school district raise and appropriate the sum of \$17,500.00 for asbestos removal at the Woodsville Elementary School. Mr. Tueckhardt seconded the motion.

Mr. Maccini explained to the public that there was asbestos in the Woodsville Elementary School gym floor. The \$17,500.00 would include disposing of the asbestos and replacing the whole floor in the gym and cafeteria area. The motion was passed by voice vote.

ARTICLE X: To see what sum of money the district will raise and appropriate to enter into a twenty-four month lease purchase agreement for the purpose of obtaining a lawn and garden tractor and trailer.

Mr. Fortier moved to pass over this article. Mrs. Towne seconded the motion. The motion was passed by voice vote.

ARTICLE XI: To see what action the voters wish to take in considering purchase of Page property.

Mr. Brill moved that the school district raise and appropriate the sum of \$57,000.00 for the purchase of the Page property. Mrs. Williams seconded the motion.

Mr. Brill explained that this property was being taken back by the bank. With the school district buying this piece of property it could be used for additional parking or adding unto the Community Building if need be.

Mr. Kinder made a motion to table this article. Mrs. Towne seconded the motion. Motion to table the article was passed by voice vote.

ARTICLE XII: To see if the District will vote to approve the cost items of the factfinders' report relative to teacher salaries and fringe benefits for the 1992-93 school year and to raise and appropriate a sum of money to fund all cost items relative to teacher salaries and fringe benefits for the 1992-93 school year which are contained in the factfinders' report and which represent the factfinders' recommended increase in cost items over the 1991-92 teacher salaries and fringe benefits.

Mr. Maccini explained that at this time the school board and the Haverhill Cooperative Teachers Association are at impasse over monetary issues, therefore, Mr. Maccini moved to pass over this article. Seconded by Mr. Wellington. Passed by voice vote.

ARTICLE XIII: To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation which balance is to be raised by taxes by the town.

Mr. Fortier moved that the school district raise and appropriate the sum of \$5,315,626.00 for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are

estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation which balance is to be raised by taxes by the town. Mrs. Williams seconded the motion.

Mr. Fortier explained that an additional \$30,000.00 was added to the budget by the board for two court ordered special education placements.

Mr. LeBarron asked how much of the budget was total salaries and how much was total benefits. Mr. Fortier informed him that \$2,744,288.00 was salary for all staff and \$707,131.00 was benefits for all staff.

The public was informed that the budget had an increase of 6.6% over last year.

Mr. Moreau, Chairman of the Citizens Advisory Budget Committee, explained how they developed the recommended budget and the fact that 4.4% of the budget increase was due to the additional costs of the bond, interest and operating expenses of opening the new middle school.

The article was moved by Mr. Sawyer and seconded by Mr. Wellington. The article passed by voice vote.

ARTICLE XIV: To transact any other business that may legally come before said meeting.

Mr. Maccini made a motion to adjourn and Mr. Teschner seconded.

The meeting was adjourned at 9:30 PM.

Respectfully submitted,

Lynda Fredenberg, Clerk  
Haverhill Cooperative School District

HAVERHILL  
COOPERATIVE SCHOOL DISTRICT  
WARRANT  
SPECIAL SCHOOL DISTRICT MEETING

To the Inhabitants of the Haverhill Cooperative School District, qualified to vote in School District affairs:

You are hereby notified to meet at the Haverhill Cooperative Middle School Gymnasium in North Haverhill, New Hampshire on the 29th day of October, 1992 at 7:30 o'clock in the afternoon to act upon the Articles set forth in this warrant.

ARTICLE I: To see if the District will vote to approve the cost items of the factfinder's report relative to teacher salaries for the 1992-93 school year and to raise and appropriate, in addition to the general appropriation made at the 1992 annual school district meeting, sufficient monies to fund all cost items relative to teacher salaries and fringe benefits for the 1992-93 school year which are contained in the factfinder's report and which represent the factfinder's recommended increase in cost items over the 1991-92 teacher salaries and fringe benefits.

ARTICLE II: To transact any other business that may legally come before this meeting.

Given under our hands this 21 day of September, 1992.

Wayne H. Fortier

Patricia Buchanan

Jeffrey A. Stimson



Everett Sawyer

Raymond Aremburg

Jack L. Brill

HAVERHILL COOPERATIVE SCHOOL BOARD

SPECIAL MEETING  
HAVERHILL COOPERATIVE SCHOOL MEETING  
October 29, 1992

Haverhill Cooperative Middle School  
North Haverhill, NH

School Board Members in attendance were:

Wayne Fortier	Everett Sawyer
Ray Aremburg	Jeff Stimson
Jack Brill	Pat Buchanan

Moderator Karl T. Bruckner called the meeting to order at 7:30 PM.

ARTICLE I: To see if the District will vote to approve the cost items of the factfinder's report relative to teacher salaries for the 1992-93 school year and to raise and appropriate, in addition to the general appropriation made at the 1992 annual school district meeting, sufficient monies to fund all cost items relative to teacher salaries and fringe benefits for the 1992-93 school year which are contained in the factfinder's report and which represent the factfinder's recommended increase in cost items over the 1991-92 teacher salaries and fringe benefits.

Regis Roy moved that the District vote to approve the cost items of the factfinder's report relative to teacher salaries for the 1992-93 school year and to raise and appropriate \$48,072.00, in addition to the general appropriation made at the 1992 annual school district meeting, to fund all cost items relative to teacher salaries and fringe benefits for the 1992-93 school year which are contained in the factfinder's report and which represent the factfinder's recommended increase in cost items over the 1991-92 teacher salaries and

fringe benefits. Linda Blake seconded the motion.

Discussion on the Article followed with Wayne Fortier explaining that step increases were being paid to the teachers as this was passed at the Annual School District held last March. The public would be voting to raise \$41,950.00 for regular instruction which would be an increase of 5% on all the steps of the salary schedule, a BA+15 Column be added and teachers receive credit for MA+60. In addition, \$6,122.00 be raised for extra curricular activities.

Wayne Fortier also informed the public that the School Board had rejected the factfinder's report due to the economic situation.

Discussion for and against the article continued. Dr. McDonald explained the negotiation process. He informed the voters that if the article passed, negotiations would be completed for the 1992-93 school year, but that if the article failed, the school board would be required by law to return to the bargaining tables and continue negotiations.

James Frezza moved to amend the motion to only fund \$6,122.00 for the extra curricular activities. George Cook seconded the motion.

Dr. McDonald explained that if this motion passes, the Teacher's Association and the School Board would have to go back to negotiations concerning salaries, although extra curricular salaries would be resolved. Following more discussion, James Frezza and George Cook withdrew their motion.

Mike Ackerman then moved to proceed with voting. Julius Tueckhardt seconded the motion.

Moderator Bruckner informed the public that he had been presented with a petition requesting a paper ballot vote.

After inspection of the ballot box, the ballot vote was taken and counted by John Farnham, Peggy Horne, Victor Smith and Emma Cardin. The results were: 66 yes votes, 135 no votes

The Article did not pass.

ARTICLE II: To transact any other business that may legally come before this meeting.

Jim Gaylord moved to adjourn the meeting. Dr. McDonald seconded the motion. Motion carried by voice vote.

The meeting was adjourned to 9:05 PM.

Respectfully submitted,

Lynda Fredenberg, Clerk  
Haverhill Cooperative School District

HAVERHILL COOPERATIVE SCHOOL DISTRICT  
SCHOOL WARRANT  
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Haverhill  
Cooperative School District qualified to vote  
in district affairs:

You are hereby notified to meet at the  
Haverhill Cooperative Middle School Gymnasium,  
North Haverhill, New Hampshire on the 18th day  
of March, 1993, polls to be open for the  
election of District Officers at 10:00 o'clock  
in the forenoon and to close not earlier than  
7:00 o'clock in the afternoon. Action on all  
remaining articles to commence at 7:30 o'clock  
in the afternoon.

ARTICLE 1: To choose, by non-partisan  
ballot, a Moderator for the ensuing  
year.

ARTICLE 2: To choose by non-partisan  
ballot, two members of the school  
board, one member at large for a term  
of one year; and one member at large  
for a term of three years.

ARTICLE 3: To hear the reports of Agents,  
Auditors, Committees or officers  
chosen, and pass any vote relating  
thereto.

ARTICLE 4: To see if the district will vote  
to allocate to the Capital Reserve  
fund an amount equal to 50% of the  
unencumbered balance for the fiscal  
year 1991-92 not to exceed the sum of  
twenty-five thousand dollars.

ARTICLE 5: To see what sum of money the  
district will raise and appropriate  
as a supplemental appropriation for  
fiscal year 92-93, to fund all cost  
items relative to teachers' salaries  
and fringe benefits for the 1992-93  
school year, which are the result of  
the collective bargaining agreement  
agreed to between the Haverhill  
Cooperative School Board and the  
Haverhill Cooperative Teachers  
Association/NEA-NH and which  
represents the negotiated increase  
over the 1991-92 salaries and fringe  
benefits.

ARTICLE 6: To see what sum of money the  
district will raise and appropriate  
to fund all cost items relative to  
teachers' salaries and fringe  
benefits for the 1993-94 school year,  
which are the result of a collective  
bargaining agreement agreed to between  
the Haverhill Cooperative School Board  
and the Haverhill Cooperative Teachers  
Association/NEA-NH and which  
represents the negotiated increase  
over the 1992-93 salaries and fringe  
benefits.

ARTICLE 7: To see if the District will raise  
and appropriate the sum of \$9,903.00  
to provide a part-time art program at  
Woodsville Elementary School. (By  
Petition)

ARTICLE 8: To see what sum of money the  
District will raise and appropriate  
for the support of schools, for the  
salaries of school district officials  
and agents, and for the payment of

statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation which balance is to be raised by taxes by the town.

ARTICLE 9: To see if the town will vote for a mandatory 1% ceiling in budgetary requests by the Haverhill Cooperative School District over the previous year's budget for two years. Further it will be required that "level spending" be maintained each year thereafter. With no requests for increased spending to be more than one percent over the previous year and that being subject to approval by the electorate in attendance at the next annual school district meeting. No emergency spending of capital may be made outside the budget without the approval of the electorate in attendance at special school district meeting to be held and notification given in accordance with present legal requirements. If a rejection of the proposal is given, the requested increase may not be brought again before the electorate until the next annual school district meeting in March of the following year. (By Petition)

ARTICLE 10: To see if the town will vote to authorize that all matters pertaining to appropriations for the Haverhill Cooperative School District be voted on by an "Official Ballot" beginning with the 1994 budget after pending legislation results in an RSA after it is signed into law by the Governor of the State of New Hampshire. (The aforementioned "official ballot is sometimes called an "Australian ballot" which is used for purposes of secrecy.) (By Petition)

ARTICLE 11: To transact any other business that may legally come before said meeting.

Given under our hands this 24 day of February 1993.

Wayne Fortier, Chairperson
Pat Buchanan
Raymond Aremburg
Jeffrey Stimson
Robert Maccini
Everett Sawyer
Jack Brill
HAVERHILL COOPERATIVE SCHOOL BOARD

## HAVERHILL CO-OP SCHOOL DISTRICT

\*H1\*

1-GENERAL FUND

## BUDGET WORKSHEET BY FUNCTION

02/05/93

EXPENSE ACCOUNT	DESCRIPTION		***** 1991-1992 *****	*****	* 1992-1993 *	* 1993-1994 *	+/-
			BUDGET	ACTUAL	BUDGET	BUDGET	
1100 REGULAR PROGRAMS	FUNCTION	TOTAL	* 2,129,059.00	2,065,803.24	2,202,714.00	2,211,587.00	8,873.00
1200 SPECIAL PROGRAMS	FUNCTION	TOTAL	* 633,228.00	675,917.08	716,861.00	741,381.00	24,520.00
1270 GIFTED AND TALENTED	FUNCTION	TOTAL	* 180.00	180.00	140.00	190.00	50.00
1300 VOCATIONAL PROGRAMS	FUNCTION	TOTAL	* 84,600.00	52,500.00	72,563.00	69,808.00	2,755.00-
1410 OCCURRICULAR ACTIVITIES	FUNCTION	TOTAL	* 58,807.00	60,605.51	59,618.00	60,336.00	718.00
1420 SUMMER SCHOOL	FUNCTION	TOTAL	* 17,760.00	19,969.25	22,225.00	23,992.00	1,767.00
2112 ATTENDANCE	FUNCTION	TOTAL	* 100.00	100.00	100.00	25.00	75.00-
2120 GUIDANCE SERVICES	FUNCTION	TOTAL	* 106,532.00	99,510.91	106,841.00	105,247.00	1,594.00-
2125 RECORD MAINTENANCE	FUNCTION	TOTAL	* 2,200.00	159.33	2,100.00	304.00	1,796.00-
2130 HEALTH SERVICES	FUNCTION	TOTAL	* 44,992.00	43,968.28	59,518.00	55,340.00	4,178.00-
2140 PSYCHOLOGICAL SERVICES	FUNCTION	TOTAL	* 3,420.00	1,240.00			
2150 SPEECH AND AUDIOLOGY	FUNCTION	TOTAL	* 61,682.00	61,682.00	65,162.00	71,268.00	6,106.00
2159 SPEECH-SUMMER SCHOOL	FUNCTION	TOTAL	* 348.50	348.50	1,925.00	2,600.00	675.00
2190 OTHER SUPPORT SERVICES-PUPILS	FUNCTION	TOTAL	* 1,000.00	713.43	1,000.00	900.00	100.00-
2212 INSTRUCTION/CURRICULUM DEVELOPMENT	FUNCTION	TOTAL	* 2,547.00	2,500.00	2,547.00	2,547.00	
2213 INST STAFF TRAINING	FUNCTION	TOTAL	* 7,600.00	11,035.76	7,600.00	13,694.00	6,094.00
2221 EDUCATIONAL MEDIA SUPERVISION	FUNCTION	TOTAL	* 88,362.00	87,319.02	80,376.00	82,837.00	2,461.00
2222 SCHOOL LIBRARY	FUNCTION	TOTAL	* 11,600.00	9,700.99	10,904.00	11,050.00	146.00
2223 AUDIOVISUAL	FUNCTION	TOTAL	* 5,534.00	4,683.74	5,108.00	3,515.00	1,593.00-
2311 SCHOOL BOARD	FUNCTION	TOTAL	* 12,168.00	12,249.63	11,246.00	12,498.00	1,252.00
2312 CLERK OF THE BOARD	FUNCTION	TOTAL	* 2,161.00	1,496.23	1,910.00	1,206.00	704.00-
2313 DISTRICT TREASURER	FUNCTION	TOTAL	* 2,512.00	2,371.94	3,611.00	2,529.00	1,082.00-
2314 ELECTIONS AND DISTRICT MEETINGS	FUNCTION	TOTAL	* 1,488.00	1,506.34	3,489.00	3,586.00	97.00
2315 LEGAL	FUNCTION	TOTAL	* 4,000.00	18,571.60	2,500.00	2,250.00	250.00-
2317 AUDIT	FUNCTION	TOTAL	* 3,854.00	3,400.00	3,570.00	3,700.00	130.00
2318 STAFF RELATIONS AND NEGOTIATIONS	FUNCTION	TOTAL	* 3,000.00	3,441.84	2,000.00	2,000.00	
2321 OFFICE OF SUPERINTENDENT	FUNCTION	TOTAL	* 241,876.00	241,876.00	244,392.00	253,654.00	9,262.00
2330 OTHER MANAGEMENT SERVICES	FUNCTION	TOTAL	* 20,346.00	20,346.00	16,000.00	14,000.00	2,000.00-
2410 OFFICE OF THE PRINCIPAL	FUNCTION	TOTAL	* 346,049.00	339,330.36	364,601.00	386,761.00	22,160.00
2490 OTHER SUPPORT SERVICES-ADMIN	FUNCTION	TOTAL	* 3,600.00	3,630.59	3,400.00	3,920.00	520.00
2542 OPERATION OF BUILDINGS	FUNCTION	TOTAL	* 347,709.00	363,705.38	380,379.00	400,202.00	19,823.00
2543 CARE AND UPKEEP OF GROUNDS	FUNCTION	TOTAL	* 4,000.00	5,945.63	4,000.00	5,900.00	1,900.00
2544 CARE AND UPKEEP OF EQUIPMENT	FUNCTION	TOTAL	* 13,632.00	21,411.56	17,000.00	14,075.00	2,925.00-
2545 VEHICLE OPERATION AND MAINTENANCE	FUNCTION	TOTAL	* 1,850.00	1,376.46	970.00	971.00	1.00

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION		***** 1991-1992 *****	*****	* 1992-1993 *	* 1993-1994 *	+/-
			BUDGET	ACTUAL	BUDGET	BUDGET	
2550 TRANSPORTATION	FUNCTION	TOTAL	*	550.00		350.00	350.00
2552 TRANSPORTATION TO AND FROM SCHOOL	FUNCTION	TOTAL	*	111,050.00	117,679.14	113,596.00	14,585.00
2553 HANDICAPPED TRANSPORTATION	FUNCTION	TOTAL	*	41,200.00	31,930.05	31,561.00	399.00
2554 TRANSPORTATION-FIELD TRIPS	FUNCTION	TOTAL	*	2,550.00	2,872.82	2,000.00	500.00
2555 TRANSPORTATION-ATHLETIC TRIPS	FUNCTION	TOTAL	*	18,000.00	17,501.72	18,000.00	1,000.00
2558 SS HANDICAPPED TRANSPORTATION	FUNCTION	TOTAL	*		11.00	1,000.00	1,000.00
2625 EVALUATION	FUNCTION	TOTAL	*	700.00	1,444.09	1,200.00	4,462.00-
2645 STAFF SERVICES-HEALTH	FUNCTION	TOTAL	*	250.00	1,168.24	250.00	25.00
2649 STAFF SERVICES-OTHER	FUNCTION	TOTAL	*	1,683.00	1,681.80	1,683.00	1.00-
2900 OTHER SUPPORT SERVICES	FUNCTION	TOTAL	*				
4300 ARCHITECTURE AND ENGINEERING	FUNCTION	TOTAL	*		3,096.30		
4600 BUILDING IMPROVEMENTS	FUNCTION	TOTAL	*	24,054.00	47,637.92	17,500.00	17,500.00-
5000 OTHER OUTLAYS	FUNCTION	TOTAL	*	373,393.00	386,218.13	511,903.00	3,210.00
5240 TRANSFER TO SCHOOL LUNCH FUND	FUNCTION	TOTAL	*		3,000.00		
5250 TRANSFER TO CAPITAL RESERVE FUND	FUNCTION	TOTAL	*		82.39		
5300 FEASIBILITY STUDY	FUNCTION	TOTAL	*	18,520.00	12,366.20		
1 GENERAL FUND	FUND	TOTAL	**	4,858,668.00	4,865,736.40	5,178,525.00	86,609.00

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
2-FEDERAL PROJECTS/SPECIAL PROJECTS

EXPENSE ACCOUNT	DESCRIPTION		***** 1991-1992 *****	*****	* 1992-1993 *	* 1993-1994 *	+/-
			BUDGET	ACTUAL	BUDGET	BUDGET	
1100 REGULAR PROGRAMS	FUNCTION	TOTAL	*	9,260.24	100.00	100.00	
1270 GIFTED AND TALENTED	FUNCTION	TOTAL	*				
1300 VOCATIONAL PROGRAMS	FUNCTION	TOTAL	*				
1410 OCCURRICULAR ACTIVITIES	FUNCTION	TOTAL	*				
2120 GUIDANCE SERVICES	FUNCTION	TOTAL	*	441.20			
2122 DRUG AND ALCOHOL COUNSELOR	FUNCTION	TOTAL	*				
2210 DIAGNOSTIC/PRESCRIPTIVE TEACHER	FUNCTION	TOTAL	*	650.00			
2222 SCHOOL LIBRARY	FUNCTION	TOTAL	*	1,079.44			
2223 AUDIOVISUAL	FUNCTION	TOTAL	*	758.94			
2554 TRANSPORTATION-FIELD TRIPS	FUNCTION	TOTAL	*	752.79			
2 FEDERAL PROJECTS/SPECIAL PROJECTS	FUND	TOTAL	**	12,942.61	100.00	100.00	

HAVERHILL CO-OP SCHOOL DISTRICT  
 \*H1\*  
 3-CAPITAL PROJECTS

BUDGET WORKSHEET BY FUNCTION  
 02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
2313 DISTRICT TREASURER	FUNCTION	TOTAL	*					
4500 BUILDING ACQUISITION & CONSTRUCTION	FUNCTION	TOTAL	*		3,059,127.84			
4600 BUILDING IMPROVEMENTS	FUNCTION	TOTAL	*		1,177,603.14			
3 CAPITAL PROJECTS	FUND	TOTAL	**		4,236,730.98			

HAVERHILL CO-OP SCHOOL DISTRICT  
 \*H1\*  
 4-SCHOOL LUNCH

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
2560 SCHOOL LUNCH	FUNCTION	TOTAL	*	144,863.00	170,742.94	154,501.00	166,661.00	12,160.00
4 SCHOOL LUNCH	FUND	TOTAL	**	144,863.00	170,742.94	154,501.00	166,661.00	12,160.00
	DISTRICT TOTAL	****		5,003,531.00	9,286,152.93	5,333,126.00	5,431,895.00	98,769.00

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT		DESCRIPTION		***** 1991-1992 *****		* 1992-1993 *		* 1993-1994 *		+/-
				BUDGET		ACTUAL		BUDGET		
FUNCTION 1100 REGULAR PROGRAMS										
110	REGULAR SALARIES	OBJECT	TOTAL	*	1,639,993.00	1,592,682.41	1,675,209.00	1,674,746.00		463.00-
120	TEMPORARY SALARIES	OBJECT	TOTAL	*	16,300.00	31,968.42	18,000.00	22,000.00		4,000.00
211	HEALTH INSURANCE	OBJECT	TOTAL	*	165,180.00	164,325.51	180,705.00	175,879.00		4,826.00-
213	LIFE INSURANCE	OBJECT	TOTAL	*	795.00	903.20	816.00	947.00		131.00
214	WORKER'S COMPENSATION	OBJECT	TOTAL	*	16,225.00	6,350.00	16,754.00	15,765.00		989.00-
221	STATE RETIREMENT-NON TEACHERS	OBJECT	TOTAL	*	25.00		58.00	59.00		1.00
222	STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*	36,540.00	24,875.21	49,744.00	49,627.00		117.00-
230	FICA	OBJECT	TOTAL	*	125,773.00	124,607.43	129,831.00	130,654.00		823.00
260	UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*	3,640.00	5,215.48	3,530.00	4,840.00		1,310.00
310	INSTRUCTION SERVICES	OBJECT	TOTAL	*	19,000.00	19,543.50	19,500.00	22,000.00		2,500.00
453	RENTAL OF FILMS	OBJECT	TOTAL	*			350.00	350.00		
550	PRINTING	OBJECT	TOTAL	*	800.00	1,158.00	1,400.00	1,400.00		
580	STAFF TRAVEL	OBJECT	TOTAL	*	2,500.00	3,322.04	2,000.00	2,100.00		100.00
610	SUPPLIES	OBJECT	TOTAL	*	49,755.00	44,849.64	51,027.00	54,425.00		3,398.00
630	BOOKS	OBJECT	TOTAL	*	34,920.00	31,015.52	36,266.00	33,000.00		3,266.00-
640	PERIODICALS	OBJECT	TOTAL	*	3,572.00	3,073.14	3,789.00	2,996.00		793.00-
741	ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*	9,279.00	8,438.25	10,120.00	17,129.00		7,009.00
742	REPLACEMENT EQUIPMENT	OBJECT	TOTAL	*	3,462.00	3,002.49	3,050.00	2,900.00		150.00-
751	NEW FURNITURE	OBJECT	TOTAL	*	250.00	362.00	525.00	310.00		215.00-
752	REPLACEMENT FURNITURE	OBJECT	TOTAL	*	1,000.00	71.00		400.00		400.00
810	DUES AND FEES	OBJECT	TOTAL	*	50.00	40.00	40.00	60.00		20.00
891	MISCELLANEOUS	OBJECT	TOTAL	*						
1100 REGULAR PROGRAMS		FUNCTION	TOTAL	*	2,129,059.00	2,065,803.24	2,202,714.00	2,211,587.00		8,873.00
FUNCTION 1200 SPECIAL PROGRAMS										
110	REGULAR SALARIES	OBJECT	TOTAL	*	341,907.00	342,135.12	348,327.00	357,047.00		8,720.00
120	TEMPORARY SALARIES	OBJECT	TOTAL	*	1,500.00	5,110.05	1,500.00	1,400.00		100.00-
211	HEALTH INSURANCE	OBJECT	TOTAL	*	80,430.00	76,058.80	82,269.00	99,320.00		17,051.00
213	LIFE INSURANCE	OBJECT	TOTAL	*	330.00	287.76	366.00	431.00		65.00
214	WORKER'S COMPENSATION	OBJECT	TOTAL	*	2,973.00	1,391.30	3,502.00	2,512.00		990.00-



HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-	
				BUDGET	ACTUAL	BUDGET	BUDGET		
FUNCTION 1200 SPECIAL PROGRAMS		CONTINUED							
221	STATE RETIREMENT-NON TEACHERS	OBJECT	TOTAL	*	4,455.00	3,835.76	7,664.00	6,773.00	891.00-
222	STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*	2,895.00	2,808.93	5,467.00	5,731.00	264.00
230	FICA	OBJECT	TOTAL	*	22,725.00	26,564.23	27,006.00	27,432.00	426.00
260	UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*	1,654.00	1,117.03	1,623.00	1,254.00	369.00-
310	INSTRUCTION SERVICES	OBJECT	TOTAL	*				27,159.00	27,159.00
320	INSTRUCTIONAL IMPROVEMENT SERVICES	OBJECT	TOTAL	*	57,119.00	54,184.95	55,944.00	55,662.00	282.00-
330	PUPIL SERVICES	OBJECT	TOTAL	*	10,000.00	9,882.32	12,450.00		12,450.00-
331	OCCUPATIONAL THERAPY	OBJECT	TOTAL	*				6,000.00	6,000.00
333	PHYSICAL THERAPY	OBJECT	TOTAL	*				6,000.00	6,000.00
532	POSTAGE	OBJECT	TOTAL	*				50.00	50.00
561	TUITION TO LEAS IN NH	OBJECT	TOTAL	*	62,025.00	95,459.34	80,930.00	88,000.00	7,070.00
569	OTHER TUITION	OBJECT	TOTAL	*	39,552.00	53,740.15	83,626.00	49,360.00	34,266.00-
580	STAFF TRAVEL	OBJECT	TOTAL	*	1,000.00		1,000.00	1,000.00	
610	SUPPLIES	OBJECT	TOTAL	*	1,455.00	994.43	1,371.00	1,176.00	195.00-
630	BOOKS	OBJECT	TOTAL	*	2,000.00	1,820.16	1,575.00	1,896.00	321.00
640	PERIODICALS	OBJECT	TOTAL	*		75.00			
741	ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*	880.00	517.75	2,241.00	2,778.00	537.00
742	REPLACEMENT EQUIPMENT	OBJECT	TOTAL	*	253.00				
751	NEW FURNITURE	OBJECT	TOTAL	*				400.00	400.00
890	MISCELLANEOUS	OBJECT	TOTAL	*		9.00			
1200	SPECIAL PROGRAMS	FUNCTION	TOTAL	*	633,228.00	675,917.08	716,861.00	741,381.00	24,520.00
FUNCTION 1270 GIFTED AND TALENTED									
610	SUPPLIES	OBJECT	TOTAL	*			50.00	50.00	
810	DUES AND FEES	OBJECT	TOTAL	*		180.00	90.00	140.00	50.00
1270	GIFTED AND TALENTED	FUNCTION	TOTAL	*		180.00	140.00	190.00	50.00
FUNCTION 1300 VOCATIONAL PROGRAMS									
110	REGULAR SALARIES	OBJECT	TOTAL	*			1,308.00	1,308.00	

HAVERHILL CO-OP SCHOOL DISTRICT  
\*HJ\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 1300 VOCATIONAL PROGRAMS		CONTINUED						
214	WORKER'S COMPENSATION	OBJECT	TOTAL	*		13.00		13.00-
222	STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*		40.00		40.00-
230	FICA	OBJECT	TOTAL	*		102.00	100.00	2.00-
270	PROFESSIONAL GROWTH	OBJECT	TOTAL	*		100.00		100.00-
310	INSTRUCTION SERVICES	OBJECT	TOTAL	*	4,500.00	4,500.00	8,000.00	3,000.00-
562	TUITION TO LEAS OUTSIDE NH	OBJECT	TOTAL	*	80,000.00	48,000.00	63,000.00	
580	STAFF TRAVEL	OBJECT	TOTAL	*	100.00			
810	DUES AND FEES	OBJECT	TOTAL	*			400.00	400.00
1300	VOCATIONAL PROGRAMS	FUNCTION	TOTAL	*	84,600.00	52,500.00	72,563.00	2,755.00-
FUNCTION 1410 OCCURRICULAR ACTIVITIES								
110	REGULAR SALARIES	OBJECT	TOTAL	*	38,296.00	36,393.29	38,790.00	1,441.00-
214	WORKER'S COMPENSATION	OBJECT	TOTAL	*	349.00	146.00	389.00	47.00-
221	STATE RETIREMENT-NON TEACHERS	OBJECT	TOTAL	*	32.00		108.00	2.00
222	STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*	438.00	237.47	640.00	15.00-
230	FICA	OBJECT	TOTAL	*	2,694.00	2,784.05	3,008.00	90.00-
260	UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*	143.00	117.00	90.00	35.00
270	PROFESSIONAL GROWTH	OBJECT	TOTAL	*	360.00	464.00	360.00	440.00
330	PUPIL SERVICES	OBJECT	TOTAL	*	210.00	175.00	210.00	100.00-
390	OTHER PURCHASED PROF SERVICES	OBJECT	TOTAL	*	8,250.00	10,357.14	8,760.00	2,103.00
440	REPAIRS AND MAINTENANCE	OBJECT	TOTAL	*		346.85	100.00	100.00
532	POSTAGE	OBJECT	TOTAL	*	50.00		58.00	8.00-
580	STAFF TRAVEL	OBJECT	TOTAL	*	320.00	1,197.84	320.00	430.00
610	SUPPLIES	OBJECT	TOTAL	*	4,495.00	4,876.87	4,450.00	201.00-
611	UNIFORMS	OBJECT	TOTAL	*				
741	ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*				
742	REPLACEMENT EQUIPMENT	OBJECT	TOTAL	*	1,220.00	1,459.00	1,035.00	1,035.00-
810	DUES AND FEES	OBJECT	TOTAL	*	1,100.00	1,370.00	1,150.00	130.00
890	MISCELLANEOUS	OBJECT	TOTAL	*	850.00	681.00	150.00	515.00
1410	OCCURRICULAR ACTIVITIES	FUNCTION	TOTAL	*	58,807.00	60,605.51	59,618.00	718.00

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT				DESCRIPTION		***** 1991-1992 *****		* 1992-1993 *		* 1993-1994 *		+/-	
						BUDGET		ACTUAL		BUDGET		BUDGET	
FUNCTION 1420 SUMMER SCHOOL													
110	REGULAR SALARIES	OBJECT	TOTAL	*	8,655.00	3,494.28	6,500.00	6,090.00	410.00				
214	WORKER'S COMPENSATION	OBJECT	TOTAL	*	74.00	14.00	60.00	66.00	6.00				
221	STATE RETIRPMNT-NON TEACHERS	OBJECT	TOTAL	*	98.00		34.00	126.00	92.00				
222	STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*	24.00	3.98		60.00	60.00				
230	FICA	OBJECT	TOTAL	*	685.00	267.30	389.00	549.00	160.00				
260	UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*		10.00	30.00	36.00	6.00				
310	INSTRUCTION SERVICES	OBJECT	TOTAL	*				4,750.00	4,750.00				
320	INSTRUCTIONAL IMPROVEMENT SERVICES	OBJECT	TOTAL	*			280.00		280.00				
330	PUPIL SERVICES	OBJECT	TOTAL	*			2,828.00		2,828.00				
331	OCCUPATIONAL THERAPY	OBJECT	TOTAL	*				500.00	500.00				
333	PHYSICAL THERAPY	OBJECT	TOTAL	*				500.00	500.00				
561	TUITION TO LEAS IN NH	OBJECT	TOTAL	*	2,350.00	7,339.00	7,840.00	5,980.00	1,860.00				
569	OTHER TUITION	OBJECT	TOTAL	*	5,874.00	8,804.69	4,239.00	5,310.00	1,071.00				
580	STAFF TRAVEL	OBJECT	TOTAL	*		11.00							
890	MISCELLANEOUS	OBJECT	TOTAL	*		25.00	25.00	25.00					
1420 SUMMER SCHOOL					FUNCTION	TOTAL	*	17,760.00	19,969.25	22,225.00	23,992.00	1,767.00	
FUNCTION 2112 ATTENDANCE													
390	OTHER PURCHASED PROF SERVICES	OBJECT	TOTAL	*	100.00		100.00	25.00	75.00				
2112 ATTENDANCE					FUNCTION	TOTAL	*	100.00	100.00	25.00	75.00		
FUNCTION 2120 GUIDANCE SERVICES													
110	REGULAR SALARIES	OBJECT	TOTAL	*	84,860.00	78,675.29	83,628.00	83,653.00	25.00				
120	TEMPORARY SALARIES	OBJECT	TOTAL	*									
211	HEALTH INSURANCE	OBJECT	TOTAL	*	10,254.00	10,259.99	11,553.00	10,620.00	933.00				
213	LIFE INSURANCE	OBJECT	TOTAL	*	38.00	30.30	50.00	51.00	1.00				
214	WORKER'S COMPENSATION	OBJECT	TOTAL	*	691.00	316.00	837.00	743.00	94.00				
221	STATE RETIREMENT-NON TEACHERS	OBJECT	TOTAL	*	137.00	138.47	281.00		281.00				

HAVERHILL CO-OP SCHOOL DISTRICT  
\*HJ\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION				***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-			
					BUDGET	ACTUAL	BUDGET	BUDGET				
FUNCTION 2120 GUIDANCE SERVICES					CONTINUED							
222	STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*	1,444.00	1,156.45	2,337.00	2,336.00	1.00-			
230	FICA	OBJECT	TOTAL	*	5,341.00	6,023.34	6,482.00	6,400.00	82.00-			
260	UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*	175.00	253.00	175.00	244.00	69.00			
532	POSTAGE	OBJECT	TOTAL	*	250.00	180.88	250.00	290.00	40.00			
580	STAFF TRAVEL	OBJECT	TOTAL	*	300.00	110.72	100.00	100.00				
610	SUPPLIES	OBJECT	TOTAL	*	2,350.00	1,481.41	548.00	390.00	158.00-			
630	BOOKS	OBJECT	TOTAL	*	62.00	264.07	300.00	245.00	55.00-			
741	ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*	430.00	620.99						
810	DUES AND FEES	OBJECT	TOTAL	*	200.00		300.00	175.00	125.00-			
2120 GUIDANCE SERVICES					FUNCTION	TOTAL	*	106,532.00	99,510.91	106,841.00	105,247.00	1,594.00-
FUNCTION 2125 RECORD MAINTENANCE												
360	DATA PROCESSING SERVICES	OBJECT	TOTAL	*	1,225.00		1,125.00		1,125.00-			
610	SUPPLIES	OBJECT	TOTAL	*	975.00	159.33	975.00	304.00	671.00-			
2125 RECORD MAINTENANCE					FUNCTION	TOTAL	*	2,200.00	159.33	2,100.00	304.00	1,796.00-
FUNCTION 2130 HEALTH SERVICES												
110	REGULAR SALARIES	OBJECT	TOTAL	*	38,759.00	38,700.00	51,923.00	49,020.00	2,903.00-			
120	TEMPORARY SALARIES	OBJECT	TOTAL	*								
213	LIFE INSURANCE	OBJECT	TOTAL	*	30.00	31.40	51.00	51.00				
214	WORKER'S COMPENSATION	OBJECT	TOTAL	*	384.00	156.00	521.00	424.00	97.00-			
222	STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*	872.00	595.90	1,162.00	580.00	582.00-			
230	FICA	OBJECT	TOTAL	*	2,956.00	2,960.55	4,025.00	3,750.00	275.00-			
260	UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*	140.00	124.00	140.00	264.00	124.00			
330	PUPIL SERVICES	OBJECT	TOTAL	*								
390	OTHER PURCHASED PROF SERVICES	OBJECT	TOTAL	*	700.00	366.55	650.00	325.00	325.00-			
440	REPAIRS AND MAINTENANCE	OBJECT	TOTAL	*	75.00							
532	POSTAGE	OBJECT	TOTAL	*	25.00		29.00	29.00				

HAVERHILL CO-OP SCHOOL DISTRICT  
 \*H1\*  
 1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
 02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2130 HEALTH SERVICES		CONTINUED						
580 STAFF TRAVEL	OBJECT	TOTAL	*	300.00	185.96	300.00	200.00	100.00-
610 SUPPLIES	OBJECT	TOTAL	*	715.00	847.92	717.00	697.00	20.00-
630 BOOKS	OBJECT	TOTAL	*	36.00				
741 ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*					
2130 HEALTH SERVICES	FUNCTION	TOTAL	*	44,992.00	43,968.28	59,518.00	55,340.00	4,178.00-
FUNCTION 2140 PSYCHOLOGICAL SERVICES								
330 PUPIL SERVICES	OBJECT	TOTAL	*	3,420.00	1,240.00			
2140 PSYCHOLOGICAL SERVICES	FUNCTION	TOTAL	*	3,420.00	1,240.00			
FUNCTION 2150 SPEECH AND AUDIOLOGY								
310 INSTRUCTION SERVICES	OBJECT	TOTAL	*	61,682.00	61,682.00	65,162.00	71,268.00	6,106.00
2150 SPEECH AND AUDIOLOGY	FUNCTION	TOTAL	*	61,682.00	61,682.00	65,162.00	71,268.00	6,106.00
FUNCTION 2159 SPEECH-SUMMER SCHOOL								
310 INSTRUCTION SERVICES	OBJECT	TOTAL	*		348.50	1,925.00	2,600.00	675.00
2159 SPEECH-SUMMER SCHOOL	FUNCTION	TOTAL	*		348.50	1,925.00	2,600.00	675.00
FUNCTION 2190 OTHER SUPPORT SERVICES-PUPILS								
310 INSTRUCTION SERVICES	OBJECT	TOTAL	*	1,000.00	130.00	1,000.00	900.00	100.00-
890 MISCELLANEOUS	OBJECT	TOTAL	*		583.43			
2190 OTHER SUPPORT SERVICES-PUPILS	FUNCTION	TOTAL	*	1,000.00	713.43	1,000.00	900.00	100.00-

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****	***** 1992-1993 *****	* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2212 INSTRUCTION/CURRICULUM DEVELOPMENT								
320 INSTRUCTIONAL IMPROVEMENT SERVICES	OBJECT	TOTAL	*	2,547.00	2,500.00	2,547.00	2,547.00	
2212 INSTRUCTION/CURRICULUM DEVELOPMENT	FUNCTION	TOTAL	*	2,547.00	2,500.00	2,547.00	2,547.00	
FUNCTION 2213 INST STAFF TRAINING								
270 PROFESSIONAL GROWTH	OBJECT	TOTAL	*	7,600.00	11,019.08	7,600.00	7,694.00	94.00
320 INSTRUCTIONAL IMPROVEMENT SERVICES	OBJECT	TOTAL	*				6,000.00	6,000.00
390 OTHER PURCHASED PROF SERVICES	OBJECT	TOTAL	*					
580 STAFF TRAVEL	OBJECT	TOTAL	*		16.68			
2213 INST STAFF TRAINING	FUNCTION	TOTAL	*	7,600.00	11,035.76	7,600.00	13,694.00	6,094.00
FUNCTION 2221 EDUCATIONAL MEDIA SUPERVISION								
110 REGULAR SALARIES	OBJECT	TOTAL	*	66,669.00	66,185.26	58,878.00	60,415.00	1,537.00
120 TEMPORARY SALARIES	OBJECT	TOTAL	*	500.00	424.13	500.00	450.00	50.00-
211 HEALTH INSURANCE	OBJECT	TOTAL	*	13,458.00	13,598.32	13,589.00	14,554.00	965.00
213 LIFE INSURANCE	OBJECT	TOTAL	*	75.00	69.60	68.00	68.00	
214 WORKER'S COMPENSATION	OBJECT	TOTAL	*	648.00	267.00	580.00	525.00	55.00-
221 STATE RETIREMENT-NON TEACHERS	OBJECT	TOTAL	*	726.00	753.30	968.00	876.00	92.00-
222 STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*	692.00	495.31	968.00	967.00	1.00-
230 FTCA	OBJECT	TOTAL	*	5,010.00	5,108.60	4,528.00	4,658.00	130.00
260 UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*	334.00	214.00	267.00	324.00	57.00
532 POSTAGE	OBJECT	TOTAL	*	100.00		30.00		30.00-
580 STAFF TRAVEL	OBJECT	TOTAL	*	150.00	203.50			
2221 EDUCATIONAL MEDIA SUPERVISION	FUNCTION	TOTAL	*	88,362.00	87,319.02	80,376.00	82,837.00	2,461.00
FUNCTION 2222 SCHOOL LIBRARY								
310 INSTRUCTION SERVICES	OBJECT	TOTAL	*	800.00	245.00			

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION	***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-
		BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2222 SCHOOL LIBRARY		CONTINUED				
390 OTHER PURCHASED PROF SERVICES	OBJECT TOTAL *		45.00			
610 SUPPLIES	OBJECT TOTAL *	850.00	786.87	961.00	950.00	11.00-
630 BOOKS	OBJECT TOTAL *	8,000.00	6,746.41	7,993.00	7,850.00	143.00-
640 PERIODICALS	OBJECT TOTAL *	1,950.00	1,877.71	1,950.00	2,250.00	300.00
741 ADDITIONAL EQUIPMENT	OBJECT TOTAL *					
2222 SCHOOL LIBRARY	FUNCTION TOTAL *	11,600.00	9,700.99	10,904.00	11,050.00	146.00
FUNCTION 2223 AUDIOVISUAL						
453 RENTAL OF FILMS	OBJECT TOTAL *	800.00	347.49	800.00	500.00	300.00-
454 SCIENCE KIT RENTALS	OBJECT TOTAL *	1,350.00	1,257.00	1,350.00	750.00	600.00-
610 SUPPLIES	OBJECT TOTAL *	1,875.00	2,113.33	2,000.00	1,865.00	135.00-
741 ADDITIONAL EQUIPMENT	OBJECT TOTAL *		93.95	558.00	300.00	258.00-
742 REPLACEMENT EQUIPMENT	OBJECT TOTAL *	1,509.00	871.97	400.00	100.00	300.00-
2223 AUDIOVISUAL	FUNCTION TOTAL *	5,534.00	4,683.74	5,108.00	3,515.00	1,593.00-
FUNCTION 2311 SCHOOL BOARD						
110 REGULAR SALARIES	OBJECT TOTAL *	3,500.00	3,500.00	3,500.00	3,500.00	
214 WORKER'S COMPENSATION	OBJECT TOTAL *	37.00	13.00	36.00	36.00	
230 FICA	OBJECT TOTAL *	272.00	267.75	273.00	269.00	4.00-
270 PROFESSIONAL GROWTH	OBJECT TOTAL *	400.00	110.00	400.00	400.00	
380 BOARD OF EDUCATION SERVICES	OBJECT TOTAL *					
522 LIABILITY INSURANCE	OBJECT TOTAL *	3,500.00	977.00	1,600.00	1,660.00	60.00
532 POSTAGE	OBJECT TOTAL *					
540 ADVERTISING	OBJECT TOTAL *	1,450.00	3,774.00	2,000.00	2,000.00	
541 NEWS PUBLICATION	OBJECT TOTAL *				1,200.00	1,200.00
580 STAFF TRAVEL	OBJECT TOTAL *		307.30	150.00	200.00	50.00
610 SUPPLIES	OBJECT TOTAL *	250.00	178.02	250.00	250.00	
630 BOOKS	OBJECT TOTAL *		328.00	50.00	50.00	

HAVERHILL CO-OP SCHOOL DISTRICT  
 \*H1\*  
 1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
 02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****	*****	* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2311 SCHOOL BOARD		CONTINUED						
810 DUES AND FEES	OBJECT	TOTAL	*	2,559.00	2,558.55	2,687.00	2,633.00	54.00-
890 MISCELLANEOUS	OBJECT	TOTAL	*	200.00	236.01	300.00	300.00	
2311 SCHOOL BOARD	FUNCTION	TOTAL	*	12,168.00	12,249.63	11,246.00	12,498.00	1,252.00
FUNCTION 2312 CLERK OF THE BOARD								
110 REGULAR SALARIES	OBJECT	TOTAL	*	1,110.00	735.00	1,110.00	1,110.00	
214 WORKER'S COMPENSATION	OBJECT	TOTAL	*	12.00	3.00	13.00	9.00	4.00-
230 FICA	OBJECT	TOTAL	*	339.00	56.23	87.00	85.00	2.00-
260 UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*		2.00		2.00	2.00
370 STATISTICAL SERVICES	OBJECT	TOTAL	*	700.00	700.00	700.00		700.00-
2312 CLERK OF THE BOARD	FUNCTION	TOTAL	*	2,161.00	1,496.23	1,910.00	1,206.00	704.00-
FUNCTION 2313 DISTRICT TREASURER								
110 REGULAR SALARIES	OBJECT	TOTAL	*	1,435.00	1,435.00	1,478.00	1,500.00	22.00
214 WORKER'S COMPENSATION	OBJECT	TOTAL	*	14.00	6.00	16.00	15.00	1.00-
230 FICA	OBJECT	TOTAL	*	113.00	109.78	117.00	114.00	3.00-
523 FIDELITY BOND PREMIUMS	OBJECT	TOTAL	*	200.00				
532 POSTAGE	OBJECT	TOTAL	*	600.00	671.70	700.00	700.00	
610 SUPPLIES	OBJECT	TOTAL	*	150.00	97.44	1,300.00	150.00	1,150.00-
890 MISCELLANEOUS	OBJECT	TOTAL	*		52.02		50.00	50.00
2313 DISTRICT TREASURER	FUNCTION	TOTAL	*	2,512.00	2,371.94	3,611.00	2,529.00	1,082.00-
FUNCTION 2314 ELECTIONS AND DISTRICT MEETINGS								
110 REGULAR SALARIES	OBJECT	TOTAL	*	400.00	400.00	400.00	400.00	
214 WORKER'S COMPENSATION	OBJECT	TOTAL	*	6.00	2.00	6.00	5.00	1.00-
230 FICA	OBJECT	TOTAL	*	32.00	30.60	33.00	31.00	2.00-



HAVERHILL CO-OP SCHOOL DISTRICT  
\*HJ\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****	*****	* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2314 ELECTIONS AND DISTRICT MEETINGS CONTINUED								
540 ADVERTISING	OBJECT	TOTAL	*	800.00	949.74	800.00	900.00	100.00
550 PRINTING	OBJECT	TOTAL	*	250.00	124.00	2,250.00	2,250.00	
2314 ELECTIONS AND DISTRICT MEETINGS	FUNCTION	TOTAL	*	1,488.00	1,506.34	3,489.00	3,586.00	97.00
FUNCTION 2315 LEGAL								
380 BOARD OF EDUCATION SERVICES	OBJECT	TOTAL	*	4,000.00	18,571.60	2,500.00	2,250.00	250.00-
2315 LEGAL	FUNCTION	TOTAL	*	4,000.00	18,571.60	2,500.00	2,250.00	250.00-
FUNCTION 2317 AUDIT								
390 OTHER PURCHASED PROF SERVICES	OBJECT	TOTAL	*	3,854.00	3,400.00	3,570.00	3,700.00	130.00
2317 AUDIT	FUNCTION	TOTAL	*	3,854.00	3,400.00	3,570.00	3,700.00	130.00
FUNCTION 2318 STAFF RELATIONS AND NEGOTIATIONS								
380 BOARD OF EDUCATION SERVICES	OBJECT	TOTAL	*	3,000.00	2,804.46	2,000.00	2,000.00	
550 PRINTING	OBJECT	TOTAL	*		637.38			
2318 STAFF RELATIONS AND NEGOTIATIONS	FUNCTION	TOTAL	*	3,000.00	3,441.84	2,000.00	2,000.00	
FUNCTION 2321 OFFICE OF SUPERINTENDENT								
351 SAU SERVICES	OBJECT	TOTAL	*	241,876.00	241,876.00	244,392.00	253,654.00	9,262.00
2321 OFFICE OF SUPERINTENDENT	FUNCTION	TOTAL	*	241,876.00	241,876.00	244,392.00	253,654.00	9,262.00
FUNCTION 2330 OTHER MANAGEMENT SERVICES								
359 OTHER MANAGEMENT SERVICES	OBJECT	TOTAL	*	20,346.00	20,346.00	16,000.00	14,000.00	2,000.00-

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****	***** 1992-1993 *****	* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2330 OTHER MANAGEMENT SERVICES		CONTINUED						
2330 OTHER MANAGEMENT SERVICES	FUNCTION	TOTAL	*	20,346.00	20,346.00	16,000.00	14,000.00	2,000.00-
FUNCTION 2410 OFFICE OF THE PRINCIPAL								
110 REGULAR SALARIES	OBJECT	TOTAL	*	259,797.00	254,358.81	265,612.00	286,057.00	20,445.00
120 TEMPORARY SALARIES	OBJECT	TOTAL	*					
130 OVERTIME SALARIES	OBJECT	TOTAL	*					
211 HEALTH INSURANCE	OBJECT	TOTAL	*	26,436.00	24,740.44	35,810.00	32,510.00	3,300.00-
213 LIFE INSURANCE	OBJECT	TOTAL	*	142.00	165.30	162.00	162.00	
214 WORKER'S COMPENSATION	OBJECT	TOTAL	*	2,600.00	1,020.00	2,657.00	2,219.00	438.00-
221 STATE RETIREMENT-NON TEACHERS	OBJECT	TOTAL	*	1,173.00	2,719.31	3,090.00	3,043.00	47.00-
222 STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*	4,760.00	3,076.21	6,063.00	6,306.00	243.00
230 FICA	OBJECT	TOTAL	*	20,136.00	19,141.52	20,586.00	21,884.00	1,298.00
260 UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*	665.00	817.00	665.00	792.00	127.00
270 PROFESSIONAL GROWTH	OBJECT	TOTAL	*	1,650.00	890.00	2,000.00	2,000.00	
390 OTHER PURCHASED PROF SERVICES	OBJECT	TOTAL	*	850.00	1,654.38	850.00	1,400.00	550.00
523 FIDELITY BOND PREMIUMS	OBJECT	TOTAL	*	190.00				
531 TELEPHONE	OBJECT	TOTAL	*	12,900.00	14,153.76	12,046.00	12,600.00	554.00
532 POSTAGE	OBJECT	TOTAL	*	2,600.00	2,577.67	2,800.00	2,850.00	50.00
540 ADVERTISING	OBJECT	TOTAL	*	525.00	435.00	425.00	550.00	125.00
550 PRINTING	OBJECT	TOTAL	*	3,800.00	2,899.46	3,800.00	4,125.00	325.00
580 STAFF TRAVEL	OBJECT	TOTAL	*	1,300.00	1,917.55	1,300.00	1,500.00	200.00
610 SUPPLIES	OBJECT	TOTAL	*	2,950.00	2,405.14	2,950.00	3,400.00	450.00
630 BOOKS	OBJECT	TOTAL	*	100.00	3.00	100.00	100.00	
640 PERIODICALS	OBJECT	TOTAL	*	250.00	153.91	250.00	250.00	
741 ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*		2,186.00		750.00	750.00
751 NEW FURNITURE	OBJECT	TOTAL	*		947.90			
752 REPLACEMENT FURNITURE	OBJECT	TOTAL	*				400.00	400.00
810 DUES AND FEES	OBJECT	TOTAL	*	3,225.00	3,068.00	3,435.00	3,863.00	428.00
2410 OFFICE OF THE PRINCIPAL	FUNCTION	TOTAL	*	346,049.00	339,330.36	364,601.00	386,761.00	22,160.00

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2490 OTHER SUPPORT SERVICES-ADMIN								
390 OTHER PURCHASED PROF SERVICES	OBJECT	TOTAL	*		364.00		400.00	400.00
550 PRINTING	OBJECT	TOTAL	*	750.00	598.15	550.00	650.00	100.00
610 SUPPLIES	OBJECT	TOTAL	*	2,850.00	2,668.44	2,850.00	2,870.00	20.00
2490 OTHER SUPPORT SERVICES-ADMIN	FUNCTION	TOTAL	*	3,600.00	3,630.59	3,400.00	3,920.00	520.00
FUNCTION 2542 OPERATION OF BUILDINGS								
110 REGULAR SALARIES	OBJECT	TOTAL	*	103,963.00	103,231.85	123,750.00	132,276.00	8,526.00
120 TEMPORARY SALARIES	OBJECT	TOTAL	*	2,000.00	7,067.61	3,000.00	3,800.00	800.00
130 OVERTIME SALARIES	OBJECT	TOTAL	*	4,300.00	12,089.01	3,000.00	4,000.00	1,000.00
211 HEALTH INSURANCE	OBJECT	TOTAL	*	23,232.00	20,299.94	27,638.00	27,141.00	497.00-
213 LIFE INSURANCE	OBJECT	TOTAL	*	90.00	98.80	119.00	119.00	
214 WORKER'S COMPENSATION	OBJECT	TOTAL	*	2,883.00	2,944.33	7,785.00	7,309.00	476.00-
221 STATE RETIREMENT-NON TEACHERS	OBJECT	TOTAL	*	2,611.00	2,960.34	6,110.00	6,524.00	414.00
230 FICA	OBJECT	TOTAL	*	8,685.00	9,457.18	10,057.00	10,862.00	805.00
260 UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*	420.00	393.00	490.00	616.00	126.00
270 PROFESSIONAL GROWTH	OBJECT	TOTAL	*	25.00		35.00		35.00-
420 WATER & SEWER	OBJECT	TOTAL	*	7,900.00	10,702.84	10,000.00	12,500.00	2,500.00
431 DISPOSAL SERVICES	OBJECT	TOTAL	*	8,150.00	9,248.00	8,148.00	10,700.00	2,552.00
440 REPAIRS AND MAINTENANCE	OBJECT	TOTAL	*	7,500.00	6,178.27	2,700.00	2,700.00	
441 ELECTRICAL REPAIRS	OBJECT	TOTAL	*	2,000.00	3,152.43	2,000.00	1,840.00	160.00-
443 PLUMBING	OBJECT	TOTAL	*	2,250.00	7,629.60	1,250.00	1,900.00	650.00
445 BUILDING EXTERIOR	OBJECT	TOTAL	*	1,250.00	386.01	1,250.00	1,250.00	
446 BUILDING INTERIOR	OBJECT	TOTAL	*	4,000.00	8,708.27	4,000.00	4,500.00	500.00
490 OTHER PROPERTY SERVICES	OBJECT	TOTAL	*				210.00	210.00
521 PROPERTY INSURANCE	OBJECT	TOTAL	*	31,000.00	25,027.00	28,324.00	27,000.00	1,324.00-
580 STAFF TRAVEL	OBJECT	TOTAL	*	100.00	530.80	200.00	200.00	
610 SUPPLIES	OBJECT	TOTAL	*	15,000.00	14,981.38	15,000.00	17,305.00	2,305.00
652 ELECTRICITY	OBJECT	TOTAL	*	40,200.00	45,650.02	55,200.00	59,000.00	3,800.00
653 FUEL OIL	OBJECT	TOTAL	*	68,000.00	57,406.00	66,225.00	66,225.00	
657 BOTTLED GAS	OBJECT	TOTAL	*	3,500.00	1,744.64	2,700.00	1,950.00	750.00-

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****	***** 1992-1993 *	* 1993-1994 *		
				BUDGET	ACTUAL	BUDGET	BUDGET +/-	
FUNCTION 2542 OPERATION OF BUILDINGS		CONTINUED						
741	ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*	4,900.00	5,714.16	400.00 275.00 125.00-	
742	REPLACEMENT EQUIPMENT	OBJECT	TOTAL	*			898.00 898.00-	
751	NEW FURNITURE	OBJECT	TOTAL	*				
752	REPLACEMENT FURNITURE	OBJECT	TOTAL	*	3,750.00	8,103.90	100.00 100.00-	
890	MISCELLANEOUS	OBJECT	TOTAL	*				
2542 OPERATION OF BUILDINGS		FUNCTION	TOTAL	*	347,709.00	363,705.38	380,379.00 400,202.00 19,823.00	
FUNCTION 2543 CARE AND UPKEEP OF GROUNDS								
432	SNOW FLOWING	OBJECT	TOTAL	*	2,550.00	3,005.00	2,550.00 2,750.00 200.00	
440	REPAIRS AND MAINTENANCE	OBJECT	TOTAL	*	1,450.00	2,849.35	1,450.00 3,000.00 1,550.00	
610	SUPPLIES	OBJECT	TOTAL	*		91.28		150.00 150.00
741	ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*				
2543 CARE AND UPKEEP OF GROUNDS		FUNCTION	TOTAL	*	4,000.00	5,945.63	4,000.00 5,900.00 1,900.00	
FUNCTION 2544 CARE AND UPKEEP OF EQUIPMENT								
440	REPAIRS AND MAINTENANCE	OBJECT	TOTAL	*	2,462.00	6,697.03	4,000.00 4,915.00 915.00	
442	MAINTENANCE CONTRACTS	OBJECT	TOTAL	*	11,170.00	14,714.53	13,000.00 9,160.00 3,840.00-	
741	ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*				
2544 CARE AND UPKEEP OF EQUIPMENT		FUNCTION	TOTAL	*	13,632.00	21,411.56	17,000.00 14,075.00 2,925.00-	
FUNCTION 2545 VEHICLE OPERATION AND MAINTENANCE								
440	REPAIRS AND MAINTENANCE	OBJECT	TOTAL	*	550.00	1,000.99	600.00 600.00	
522	LIABILITY INSURANCE	OBJECT	TOTAL	*	900.00			
610	SUPPLIES	OBJECT	TOTAL	*	50.00	21.87	20.00 21.00 1.00	
656	GASOLINE	OBJECT	TOTAL	*	350.00	353.60	350.00 350.00	
2545 VEHICLE OPERATION AND MAINTENANCE		FUNCTION	TOTAL	*	1,850.00	1,376.46	970.00 971.00 1.00	

HAVERHILL CO-OP SCHOOL DISTRICT  
\*HJ)\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION				***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-
					BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2550 TRANSPORTATION									
390 OTHER PURCHASED PROF SERVICES	OBJECT	TOTAL	*			550.00		350.00	350.00
2550 TRANSPORTATION	FUNCTION	TOTAL	*			550.00		350.00	350.00
FUNCTION 2552 TRANSPORTATION TO AND FROM SCHOOL									
513 PUPIL TRANS-OTHER ORGANIZATIONS	OBJECT	TOTAL	*	111,050.00	117,679.14	113,596.00	128,181.00	14,585.00	
2552 TRANSPORTATION TO AND FROM SCHOOL	FUNCTION	TOTAL	*	111,050.00	117,679.14	113,596.00	128,181.00	14,585.00	
FUNCTION 2553 HANDICAPPED TRANSPORTATION									
513 PUPIL TRANS-OTHER ORGANIZATIONS	OBJECT	TOTAL	*	41,200.00	31,930.05	31,561.00	31,960.00	399.00	
2553 HANDICAPPED TRANSPORTATION	FUNCTION	TOTAL	*	41,200.00	31,930.05	31,561.00	31,960.00	399.00	
FUNCTION 2554 TRANSPORTATION-FIELD TRIPS									
513 PUPIL TRANS-OTHER ORGANIZATIONS	OBJECT	TOTAL	*	2,550.00	2,872.82	2,000.00	2,500.00	500.00	
2554 TRANSPORTATION-FIELD TRIPS	FUNCTION	TOTAL	*	2,550.00	2,872.82	2,000.00	2,500.00	500.00	
FUNCTION 2555 TRANSPORTATION-ATHLETIC TRIPS									
513 PUPIL TRANS-OTHER ORGANIZATIONS	OBJECT	TOTAL	*	18,000.00	17,501.72	18,000.00	19,000.00	1,000.00	
2555 TRANSPORTATION-ATHLETIC TRIPS	FUNCTION	TOTAL	*	18,000.00	17,501.72	18,000.00	19,000.00	1,000.00	
FUNCTION 2558 SS HANDICAPPED TRANSPORTATION									
513 PUPIL TRANS-OTHER ORGANIZATIONS	OBJECT	TOTAL	*		11.00		1,000.00	1,000.00	
2558 SS HANDICAPPED TRANSPORTATION	FUNCTION	TOTAL	*		11.00		1,000.00	1,000.00	

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2625 EVALUATION								
120	TEMPORARY SALARIES	OBJECT	TOTAL	*		450.00		450.00-
390	OTHER PURCHASED PROF SERVICES	OBJECT	TOTAL	*	500.00	627.00		210.00-
550	PRINTING	OBJECT	TOTAL	*		600.00	200.00	400.00-
580	STAFF TRAVEL	OBJECT	TOTAL	*		3,688.00		3,688.00-
610	SUPPLIES	OBJECT	TOTAL	*	200.00	687.09	1,000.00	784.00
630	BOOKS	OBJECT	TOTAL	*		48.00		48.00-
741	ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*		130.00		
890	MISCELLANEOUS	OBJECT	TOTAL	*		450.00		450.00-
2625	EVALUATION	FUNCTION	TOTAL	*	700.00	1,444.09	1,200.00	4,462.00-
FUNCTION 2645 STAFF SERVICES-HEALTH								
340	STAFF SERVICES	OBJECT	TOTAL	*	250.00	1,168.24	275.00	25.00
2645	STAFF SERVICES-HEALTH	FUNCTION	TOTAL	*	250.00	1,168.24	275.00	25.00
FUNCTION 2649 STAFF SERVICES-OTHER								
226	ACCRUED LIABILITY-TEACHERS	OBJECT	TOTAL	*	1,683.00	1,681.80	1,683.00	1.00-
2649	STAFF SERVICES-OTHER	FUNCTION	TOTAL	*	1,683.00	1,681.80	1,683.00	1.00-
FUNCTION 2900 OTHER SUPPORT SERVICES								
214	WORKER'S COMPENSATION	OBJECT	TOTAL	*				
260	UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*				
2900	OTHER SUPPORT SERVICES	FUNCTION	TOTAL	*				
FUNCTION 4300 ARCHITECTURE AND ENGINEERING								
490	OTHER PROPERTY SERVICES	OBJECT	TOTAL	*		3,096.30		

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 4300 ARCHITECTURE AND ENGINEERING CONTINUED								
4300 ARCHITECTURE AND ENGINEERING	FUNCTION	TOTAL	*		3,096.30			
FUNCTION 4600 BUILDING IMPROVEMENTS								
460 CONSTRUCTION SERVICES	OBJECT	TOTAL	*	24,054.00	47,637.92	17,500.00		17,500.00-
4600 BUILDING IMPROVEMENTS	FUNCTION	TOTAL	*	24,054.00	47,637.92	17,500.00		17,500.00-
FUNCTION 5000 OTHER OUTLAYS								
830 REDEMPTION OF PRINCIPAL	OBJECT	TOTAL	*	77,800.00	77,800.00	149,003.00	162,000.00	12,997.00
841 INTEREST ON BONDS	OBJECT	TOTAL	*	295,593.00	308,418.13	362,900.00	353,113.00	9,787.00-
5000 OTHER OUTLAYS	FUNCTION	TOTAL	*	373,393.00	386,218.13	511,903.00	515,113.00	3,210.00
FUNCTION 5240 TRANSFER TO SCHOOL LUNCH FUND								
880 FUND TRANSFER	OBJECT	TOTAL	*		3,000.00			
5240 TRANSFER TO SCHOOL LUNCH FUND	FUNCTION	TOTAL	*		3,000.00			
FUNCTION 5250 TRANSFER TO CAPITAL RESERVE FUND								
880 FUND TRANSFER	OBJECT	TOTAL	*		82.39			
5250 TRANSFER TO CAPITAL RESERVE FUND	FUNCTION	TOTAL	*		82.39			
FUNCTION 5300 FEASIBILITY STUDY								
380 BOARD OF EDUCATION SERVICES	OBJECT	TOTAL	*	18,520.00	12,366.20			
5300 FEASIBILITY STUDY	FUNCTION	TOTAL	*	18,520.00	12,366.20			

HAVERHILL CO-OP SCHOOL DISTRICT  
 \*H1\*  
 1-GENERAL FUND

BUDGET WORKSHEET BY FUNCTION  
 02/05/93

EXPENSE ACCOUNT	DESCRIPTION		***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	
			BUDGET	ACTUAL	BUDGET	BUDGET	+/-
FUNCTION 5300	FEASIBILITY STUDY	CONTINUED					
1 GENERAL FUND	FUND	TOTAL **	4,858,668.00	4,865,736.40	5,178,525.00	5,265,134.00	86,609.00



HAVERHILL CO-OP SCHOOL DISTRICT  
 \*H1\*  
 2-FEDERAL PROJECTS/SPECIAL PROJECTS

BUDGET WORKSHEET BY FUNCTION  
 02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****	* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET
FUNCTION 1100 REGULAR PROGRAMS							
110	REGULAR SALARIES	OBJECT	TOTAL	*			
211	HEALTH INSURANCE	OBJECT	TOTAL	*			
213	LIFE INSURANCE	OBJECT	TOTAL	*			
222	STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*			
230	FICA	OBJECT	TOTAL	*			
310	INSTRUCTION SERVICES	OBJECT	TOTAL	*	2,225.00		
610	SUPPLIES	OBJECT	TOTAL	*	912.00	100.00	100.00
741	ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*	5,100.24		
742	REPLACEMENT EQUIPMENT	OBJECT	TOTAL	*			
890	MISCELLANEOUS	OBJECT	TOTAL	*	1,023.00		
1100	REGULAR PROGRAMS	FUNCTION	TOTAL	*	9,260.24	100.00	100.00
FUNCTION 1270 GIFTED AND TALENTED							
610	SUPPLIES	OBJECT	TOTAL	*			
1270	GIFTED AND TALENTED	FUNCTION	TOTAL	*			
FUNCTION 1300 VOCATIONAL PROGRAMS							
742	REPLACEMENT EQUIPMENT	OBJECT	TOTAL	*			
1300	VOCATIONAL PROGRAMS	FUNCTION	TOTAL	*			
FUNCTION 1410 OCCURRICULAR ACTIVITIES							
810	DUES AND FEES	OBJECT	TOTAL	*			
890	MISCELLANEOUS	OBJECT	TOTAL	*			
1410	OCCURRICULAR ACTIVITIES	FUNCTION	TOTAL	*			

HAVERHILL CO-OP SCHOOL DISTRICT  
 \*H1\*  
 2-FEDERAL PROJECTS/SPECIAL PROJECTS

BUDGET WORKSHEET BY FUNCTION  
 02/05/93

EXPENSE ACCOUNT	DESCRIPTION			***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	+/-
				BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2120 GUIDANCE SERVICES								
580 STAFF TRAVEL	OBJECT	TOTAL	*					
610 SUPPLIES	OBJECT	TOTAL	*		441.20			
2120 GUIDANCE SERVICES	FUNCTION	TOTAL	*		441.20			
FUNCTION 2122 DRUG AND ALCOHOL COUNSELOR								
110 REGULAR SALARIES	OBJECT	TOTAL	*					
211 HEALTH INSURANCE	OBJECT	TOTAL	*					
213 LIFE INSURANCE	OBJECT	TOTAL	*					
222 STATE RETIREMENT-TEACHERS	OBJECT	TOTAL	*					
230 FICA	OBJECT	TOTAL	*					
2122 DRUG AND ALCOHOL COUNSELOR	FUNCTION	TOTAL	*					
FUNCTION 2210 DIAGNOSTIC/PRESCRIPTIVE TEACHER								
320 INSTRUCTIONAL IMPROVEMENT SERVICES	OBJECT	TOTAL	*		650.00			
2210 DIAGNOSTIC/PRESCRIPTIVE TEACHER	FUNCTION	TOTAL	*		650.00			
FUNCTION 2222 SCHOOL LIBRARY								
630 BOOKS	OBJECT	TOTAL	*		1,079.44			
2222 SCHOOL LIBRARY	FUNCTION	TOTAL	*		1,079.44			
FUNCTION 2223 AUDIOVISUAL								
440 REPAIRS AND MAINTENANCE	OBJECT	TOTAL	*					
610 SUPPLIES	OBJECT	TOTAL	*		758.94			
2223 AUDIOVISUAL	FUNCTION	TOTAL	*		758.94			

HAVERHILL CO-OP SCHOOL DISTRICT  
 \*HJ\*  
 2-FEDERAL PROJECTS/SPECIAL PROJECTS

BUDGET WORKSHEET BY FUNCTION  
 02/05/93

EXPENSE ACCOUNT	DESCRIPTION		***** 1991-1992 *****		* 1992-1993 *	* 1993-1994 *	
			BUDGET	ACTUAL	BUDGET	BUDGET	+/-
FUNCTION 2554 TRANSPORTATION-FIELD TRIPS							
513 PUPIL TRANS-OTHER ORGANIZATIONS	OBJECT	TOTAL	*	752.79			
2554 TRANSPORTATION-FIELD TRIPS	FUNCTION	TOTAL	*	752.79			
2 FEDERAL PROJECTS/SPECIAL PROJECTS	FUND	TOTAL	**	12,942.61	100.00	100.00	

HAVERRILL CO-OP SCHOOL DISTRICT  
 \*H1\*  
 3-CAPITAL PROJECTS

BUDGET WORKSHEET BY FUNCTION  
 02/05/93

EXPENSE ACCOUNT	DESCRIPTION	***** 1991-1992 *****	BUDGET	ACTUAL	* 1992-1993 *	BUDGET	* 1993-1994 *	BUDGET	+/-
FUNCTION 2313 DISTRICT TREASURER									
890 MISCELLANEOUS	OBJECT	TOTAL	*						
2313 DISTRICT TREASURER	FUNCTION	TOTAL	*						
FUNCTION 4500 BUILDING ACQUISITION & CONSTRUCTION									
460 CONSTRUCTION SERVICES	OBJECT	TOTAL	*	3,059,127.84					
741 ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*						
751 NEW FURNITURE	OBJECT	TOTAL	*						
4500 BUILDING ACQUISITION & CONSTRUCTION FUNCTION	TOTAL	*		3,059,127.84					
FUNCTION 4600 BUILDING IMPROVEMENTS									
460 CONSTRUCTION SERVICES	OBJECT	TOTAL	*	1,177,087.14					
751 NEW FURNITURE	OBJECT	TOTAL	*	516.00					
4600 BUILDING IMPROVEMENTS	FUNCTION	TOTAL	*	1,177,603.14					
3 CAPITAL PROJECTS	FUND	TOTAL	**	4,236,730.98					

HAVERHILL CO-OP SCHOOL DISTRICT  
\*H1\*  
4-SCHOOL LUNCH

BUDGET WORKSHEET BY FUNCTION  
02/05/93

EXPENSE ACCOUNT		DESCRIPTION			***** 1991-1992 *****	***** 1992-1993 *	* 1993-1994 *	+/-	
					BUDGET	ACTUAL	BUDGET	BUDGET	
FUNCTION 2560 SCHOOL LUNCH									
110	REGULAR SALARIES	OBJECT	TOTAL	*	62,495.00	63,235.08	56,300.00	64,816.00	8,516.00
120	TEMPORARY SALARIES	OBJECT	TOTAL	*	1,425.00	1,113.74	1,125.00	1,175.00	50.00
130	OVERTIME SALARIES	OBJECT	TOTAL	*		54.79			
211	HEALTH INSURANCE	OBJECT	TOTAL	*		3,143.43	11,019.00	13,178.00	2,159.00
213	LIFE INSURANCE	OBJECT	TOTAL	*	120.00	106.36	119.00	119.00	
214	WORKER'S COMPENSATION	OBJECT	TOTAL	*	2,502.00	1,550.00	3,447.00	3,444.00	3.00-
221	STATE RETIREMENT-NON TEACHERS	OBJECT	TOTAL	*		241.53	425.00	984.00	559.00
230	FICA	OBJECT	TOTAL	*	4,846.00	4,269.16	4,452.00	5,049.00	597.00
260	UNEMPLOYMENT COMPENSATION	OBJECT	TOTAL	*	501.00	207.00	442.00	533.00	91.00
390	OTHER PURCHASED PROF SERVICES	OBJECT	TOTAL	*		2,382.50		450.00	450.00
440	REPAIRS AND MAINTENANCE	OBJECT	TOTAL	*	1,000.00	649.10	750.00	750.00	
523	FIDELITY BOND PREMIUMS	OBJECT	TOTAL	*	180.00				
580	STAFF TRAVEL	OBJECT	TOTAL	*	500.00	1,120.67	455.00	455.00	
610	SUPPLIES	OBJECT	TOTAL	*	3,150.00	5,098.95	3,150.00	3,233.00	83.00
620	FOOD	OBJECT	TOTAL	*	68,000.00	74,570.25	72,277.00	72,000.00	277.00-
741	ADDITIONAL EQUIPMENT	OBJECT	TOTAL	*		12,852.38	400.00	300.00	100.00-
742	REPLACEMENT EQUIPMENT	OBJECT	TOTAL	*					
810	DUES AND FEES	OBJECT	TOTAL	*	144.00	148.00	140.00	175.00	35.00
2560	SCHOOL LUNCH	FUNCTION	TOTAL	*	144,863.00	170,742.94	154,501.00	166,661.00	12,160.00
4	SCHOOL LUNCH	FUND	TOTAL	**	144,863.00	170,742.94	154,501.00	166,661.00	12,160.00
DISTRICT TOTAL ****					5,003,531.00	9,286,152.93	5,333,126.00	5,431,895.00	98,769.00

## HAVERHILL COOPERATIVE REVENUES

	Budgeted 1992-93	Budgeted 1993-94	+ or - 1993-94
Unreserved Fund Balance	82.00		-82.00
<u>1000 Revenue From Local Sources</u>			
1121 Current Appropriation	3,705,041.00	3,752,820.00	47,779.00
1312 Tuition from other LEA's in NH	535,000.00	609,425.00	74,425.00
1321 Summer School Tuition	2,000.00		-2,000.00
1351 Driver Education Tuition	12,000.00	13,000.00	1,000.00
1510 Interest on Investments	14,000.00	14,000.00	
1600 Food Service Sales	90,000.00	92,500.00	2,500.00
1711 Athletic Events	2,000.00	2,000.00	
1910 Rentals	3,000.00	3,000.00	
1942 Aide Services Benton	28,000.00	30,000.00	2,000.00
1990 Other Misc Revenues	1,000.00	1,000.00	
1991 Supplemental Appropriation			
Sale of Portable	5,000.00		-5,000.00
<u>3000 Revenue From State Sources</u>			
3110 Foundation Aid	667,720.00	643,481.00	-24,239.00
3210 School Building Aid	63,529.00	62,915.00	-614.00
3221 Vocational Education Tuition	34,875.00	36,875.00	2,000.00
3230 Driver Education	5,000.00	5,000.00	
3240 Catastrophic Aid	18,141.00	18,141.00	
3270 Child Nutrition	4,500.00	4,500.00	
3810 Business Profits Tax	88,638.00	88,638.00	
3910 Gas Tax Refund	1,000.00	1,000.00	
<u>4000 Revenue From Federal Sources</u>			
4400 Special Projects	100.00	100.00	
4460 Child Nutrition	52,500.00	53,500.00	1,000.00
TOTAL REVENUE	5,333,126.00	5,431,895.00	98,769.00

HAVERHILL COOPERATIVE  
Tax Rates

1985	18.93	
1986	20.87	
1987	22.81	
1988	26.16	(85,148 = 1.00 tax rate)
1989	28.42	(91,087 = 1.00 tax rate)
1990	32.70	(97,998 = 1.00 tax rate)
1991	33.73	(100,052 = 1.00 tax rate)
1992	36.57	(101,313 = 1.00 tax rate)
1993	36.79	(102,000 = 1.00 tax rate) estimated

**BALANCE SHEET**  
**June 30, 1992**

School District Haverhill

Assets	Acct. No.	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
<b>Current Assets</b>						
1. Cash	100	102,778 62	2,921 96	1,488,705 25	(14,290 50)	28,325 52
2. Investments	110					
3. Taxes Receivable	120					
4. Interfund Receivables	130					82 39
5. Intergovernmental Receivables*	140	40,626 44	269 34		19,419 83	
6. Other Receivables*	150	6,057 98			9 45	
7. Bond Proceeds Receivable	160					
8. Inventories	170					
9. Prepaid Expenses	180					
10. Other Current Assets (Attach Itemization)	190					
11. Total Current Assets (Total of Lines 1 thru 10)		149,463 04	3,191 30	1,488,705 25	5,138 78	28,407 91
<b>Fixed Assets</b>						
12. Machinery and Equipment	240					
13. Total Assets (Total of Lines 11 and 12)		149,463 04	3,191 30	1,488,705 25	5,138 78	28,407 91

**Liabilities and Fund Equity**

<b>Current Liabilities</b>						
14. Interfund Payables	400	82 39				
15. Intergovernmental Payables*	410	8,824 55				
16. Other Payables*	420	9,144 10		444,311 83	25 25	
17. Contracts Payable*	430					
18. Bonds Payable	440					
19. Interest Payable	450					
20. Accrued Expenses	460	95,368 79			68 29	
21. Payroll Deductions and Withholdings	470					
22. Deferred Revenues	480					
23. Other Current Liabilities (Attach Itemization)	490					
24. Total Liabilities (Total of Lines 14 thru 23)		113,419 83		444,311 83	93 54	
<b>Fund Equity</b>						
25. Unreserved Retained Earnings	740					
26. Reserve for Encumbrances*	753	15,480 58				
27. Reserve for Special Purposes (Attach Itemization)**	760	20,480 25	* 3,191 30		5,045 24	28,407 91
28. Unreserved Fund Balance	770	82 38		1,044,393 42		
29. Total Fund Equity (Total of Lines 25 thru 28)***		36,043 21	3,191 30	1,044,393 42	5,045 24	28,407 91
30. Total Liabilities and Fund Equity (Total of Lines 24 and 29)		149,463 04	3,191 30	1,488,705 25	5,138 78	28,407 91

**STATEMENT OF REVENUES**  
For the Fiscal Year Ended June 30, 1992

School District Haverhill

**FUNDS**

Description	Acct. No.	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
<i>Revenue From Local Sources</i>	1000					
<i>Taxes</i>	1100					
1. Current Appropriation	1121	3,374,562 00				
2. Deficit Appropriation	1122					
3.						
4.						
5. Total Taxes (Total of Lines 1 thru 4)		3,374,562 00				
<i>Tuition</i>	1300					
<i>Regular Day School Tuition</i>	1310					
6. Pupils, Parents & Other Sources	1311	4,257 69				
7. Other LEA's Within New Hampshire	1312	525,069 03				
8. Other LEA's Outside New Hampshire	1313					
9. Summer School Tuition	1320	1,775 00				
<i>Special Education Tuition</i>	1330					
10. Pupils, Parents & Other Sources	1331					
11. Other LEA's Within New Hampshire	1332					
12. Other LEA's Outside New Hampshire	1333					
<i>Area Vocational Tuition</i>	1340					
13. Pupils, Parents & Other Sources	1341					
14. Other LEA's Within New Hampshire	1342					
15. Other LEA's Outside New Hampshire	1343					
16. Driver Education Tuition	1350	15,505 00				
17. Adult Continuing Education Tuition	1360					
18. Total Tuition (Total of Lines 6 thru 17)		546,606 72				



**STATEMENT OF REVENUES**  
**For the Fiscal Year Ended June 30, 1992**

School District Haverhill

**FUNDS**

Description	Acct. No.	(1) General		(2) Special Revenue		(3) Capital Projects		(4) Food Service		(5) Capital Reserve	
<i>Transportation Fees</i>	1400										
<i>Regular Day School</i>	1410										
19. Pupils, Parents & Other Sources	1411										
20. Other LEA's Within New Hampshire	1412										
21. Other LEA's Outside New Hampshire	1413										
<i>Special Education</i>	1430										
22. Pupils, Parents & Other Sources	1431										
23. Other LEA's Within New Hampshire	1432										
24. Other LEA's Outside New Hampshire	1433										
<i>Area Vocational</i>	1440										
25. Pupils, Parents & Other Sources	1441										
26. Other LEA's Within New Hampshire	1442										
27. Other LEA's Outside New Hampshire	1443										
28. Total Transportation Fees (Total of Lines 19 thru 27)											
29. Earnings on Investments	1500	23,009	95			122,147	51	31	16	475	42
30. Food Service	1600							90,500	80		
31. Pupil Activities	1700	3,784	65								
32. Revenue From Community Services Activities	1800										
<i>Other Revenue From Local Sources</i>	1900										
33. Rentals	1910	4,842	80								
34. Contributions & Donations	1920	1,250	00	7,798	71						
35. Sale or Compensation for Fixed Assets	1930										
<i>Services Provided other LEA's</i>	1940										
36. School Administrative Unit Assessment	1941										
37. Other LEA's Within New Hampshire	1942	27,233	45								
38. Other LEA's Outside New Hampshire	1943										
39. Services Provided Other Local Governmental Units	1950										
40. Other Local Revenue	1990	8,715	98								
41. Total Other Revenue from Local Sources (Total of Lines 29 thru 40)		68,836	83	7,798	71	122,147	51	90,531	96	475	42
42. Total Local Revenue (Total of Lines 5, 18, 28, and 41)		3,990,005	55	7,798	71	122,147	51	90,531	96	475	42

**STATEMENT OF REVENUES**  
**For the Fiscal Year Ended June 30, 1992**

School District Haverhill

**FUNDS**

Description	Acct. No.	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
<i>Revenue From State Sources</i>	3000					
<i>Unrestricted Grants-In-Aid</i>	3100					
43. Foundation Aid	3110	633,446	71			
44.						
45.						
46.						
47. Other (Specify)	3190					
48. Total Unrestricted Grants-In-Aid (Total of Lines 43 thru 47)		633,446	71			
<i>Restricted Grant-In-Aid</i>	3200					
49. School Building Aid	3210	34,613	79			
<i>Vocational School Aid</i>	3220					
50. Vocational Tuition	3221	52,312	50			
51. Vocational Transportation	3222	10,643	36			
52. Vocational Buildings	3223					
53. Driver Education	3230	5,375	00			
54. Catastrophic Aid	3240	10,317	22			
55. Adult Education	3250					
56. Dual Enrollment/Child Benefit Serv. (Unfunded)	3260					
57. Child Nutrition	3270				4,650	00
58. Other	3290					
59. Total Restricted Grants-In-Aid (Total of Lines 49 thru 58)		113,261	87		4,650	00
<i>Revenue In Lieu of Taxes</i>	3800					
60. Business Profits Tax	3810	88,638	16			
<i>Other</i>	3900					
61. Gas Tax Refunds	3910	1,642	86			
62. Total Revenue from State Sources (Total of Lines 48, 59, 60, and 61)		836,989	60		4,650	00

**STATEMENT OF REVENUES**  
**For the Fiscal Year Ended June 30, 1992**

School District Haverhill

**FUNDS**

Description	Acct. No.	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
<i>Revenue From Federal Sources</i>	4000					
63. Unrestricted Grants-In-Aid Direct from the Federal Government	4100					
64. Unrestricted Grants-In-Aid from the Federal Government Through the State	4200					
65. Restricted Grants-In-Aid from the Federal Government	4300			24,053 00		
<i>Restricted Grants-In-Aid from the Federal Government Through the State</i>	4400					
66. Elementary/Secondary (ECIA) - Chapter 1	4410					
67. Elementary/Secondary (ECIA) - Chapter 2	4420					
68. Vocational Education (Sub-Part 2)	4430		758 94			
69. Vocational Education (Other)	4440					
70. Adult Education	4450					
71. Child Nutrition Programs	4460				65,388 00	
72. Handicapped Programs (P.L. 94-142)	4470					
73. Elementary/Secondary Education Programs (Misc)	4480					
74. Elementary/Secondary Education Programs (Other)	4490		5,910 40			
75. Total Restricted Grants-In-Aid from the Federal Government through the State (Total of Lines 66 thru 74)			6,669 34		65,388 00	
76. Grants-In-Aid from the Federal Government through Other Intermediate Agencies	4700	1,183 17				
77. Revenue in Lieu of Taxes	4800					
78. Revenue For/On Behalf of LEA	4900					
79. Total Revenue from Federal Sources (Total of Lines 63, 64, 65, 75, 76, 77 and 78)		1,183 17	6,669 34	24,053 00	65,388 00	

**STATEMENT OF REVENUES**  
**For the Fiscal Year Ended June 30, 1992**

School District Haverhill

**FUNDS**

Description	Acct. No.	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
<i>Other Sources</i>	5000					
80. Sale of Bonds and Notes	5100			2,491,391 00		
<i>Fund Transfers</i>	5200					
81. Transfer From General Fund	5210				3,000 00	82 39
82. Transfer From Special Revenue Funds	5220					
83. Transfer From Capital Projects Funds	5230					
84. Transfer From Food Service Fund	5240					
85. Transfer From Capital Reserve Fund	5250					
86. Sale or Compensation For Loss of Fixed Assets	5300	17,500 00				
<b>87. Total Other Sources (Total of Lines 80 thru 86)</b>		17,500 00		2,491,391 00	3,000 00	82 39
<b>88. Total Revenues (Total of Lines 42, 82, 79, and 87)*</b>		4,845,678 32	14,468 05	2,637,591 51	163,569 96	557 81

\* Line 88 must agree with Page 18, Line 14

**GENERAL FUND: STATEMENT OF EXPENDITURES — ELEMENTARY**  
**For the Year Ended June 30, 1992**

School District Haverhill

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<b>Instruction</b>	1000							
1. Regular Education Programs	1100	691,892 92	134,201 08	538 59	40,326 83	1,368 26	10 00	868,337 68
2. Special Education Programs	1200	216,819 78	76,030 21	136,881 44	1,175 11	517 75	189 00	431,613 29
3. Vocational Education Programs	1300							
4. Other Instructional Programs	1400	888 15	76 91	13,326 37				14,291 43
<b>Supporting Services</b>	2000							
<b>Pupils</b>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120	7,395 96	733 51		159 33			8,288 80
7. Health	2130	19,350 00	1,935 64	552 51	570 08			22,408 23
8. Psychological	2140			880 00				880 00
9. Speech Pathology & Audiology	2150			32,423 14				32,423 14
10. Other Pupils	2190			130 00				130 00
<b>Instructional</b>	2200							
11. Improvement of Instruction	2210		8,315 23	1,466 00				9,781 23
12. Educational Media	2220	19,916 51	9,853 64	1,849 49	5,432 44	347 02		37,399 10
13. Other Instructional Staff	2290							
<b>General Administration</b>	2300							
14. School Board	2310	3,136 45	312 21	9,222 20	240 87		1,509 00	14,420 73
15. Office of the Superintendent	2320			128,194 28				128,194 28
16. Special Area Administration	2330			10,579 92				10,579 92
17. Other General Administration	2390							
18. School Administration	2400	106,897 59	18,574 22	5,514 66	1,099 91	947 90	1,078 50	134,112 78
<b>Business</b>	2500							
18. Fiscal	2520							
20. Operation & Maint. of Plant	2540	49,779 63	13,083 53	40,425 43	44,937 18	12,332 10		160,557 87
21. Pupil Transportation	2550			82,975 84				82,975 84
22. Centralized Internal Servs.	2570							
23. Other Business	2590							
24. Managerial	2600		890 07	372 00				1,262 07
25. Other Supporting Services	2900							
<b>26. Total (Total of Lines 1 thru 25)</b>		<b>1,116,076 99</b>	<b>264,006 25</b>	<b>465,331 87</b>	<b>93,941 75</b>	<b>15,513 03</b>	<b>2,786 50</b>	<b>1,957,656 39</b>

# GENERAL FUND: STATEMENT OF EXPENDITURES — MIDDLE/JUNIOR HIGH

For the Year Ended June 30, 1992

School District Haverhill

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<i>Instruction</i>	1000							
1. Regular Education Programs	1100	310,000 62	59,736 52	1,402 60	10,020 81	1,128 09	5 00	382,293 64
2. Special Education Programs	1200	57,203 83	15,790 27	39,529 81	664 69			113,188 60
3. Vocational Education Programs	1300							
4. Other Instructional Programs	1400	7,067 90	651 10	4,143 82	612 49		124 00	12,599 31
<i>Supporting Services</i>	2000							
<i>Pupils</i>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120	24,968 71	6,749 55		69 85	314 00		32,102 11
7. Health	2130	9,675 00	966 22					10,641 22
8. Psychological	2140							
9. Speech Pathology & Audiology	2150			9,252 30				9,252 30
10. Other Pupils	2190							
<i>Instructional</i>	2200							
11. Improvement of Instruction	2210		969 63	346 68				1,316 31
12. Educational Media	2220	15,188 66	3,573 00	146 75	2,396 95	93 95		21,399 31
13. Other Instructional Staff	2290							
<i>General Administration</i>	2300							
14. School Board	2310	896 20	88 16	29,814 24	68 17		435 23	31,302 00
15. Office of the Superintendent	2320			36,281 40				36,281 40
16. Special Area Administration	2330			3,051 90				3,051 90
17. Other General Administration	2390							
18. School Administration	2400	48,146 14	11,815 84	2,292 27	638 03		373 50	63,265 78
<i>Business</i>	2500							
19. Fiscal	2520							
20. Operation of Maint. of Plant	2540	18,028 57	6,747 66	14,888 29	25,800 64			65,465 16
21. Pupil Transportation	2550			19,050 82				19,050 82
22. Centralized Internal Servs.	2570							
23. Other Business	2590							
24. Managerial	2600		252 24	243 71				495 95
25. Other Supporting Services	2900							
26. Total (Total of Lines 1 thru 25)		491,175 63	107,340 19	160,444 59	40,271 63	1,536 04	937 73	801,705 81

**GENERAL FUND: STATEMENT OF EXPENDITURES — HIGH**  
**For the Year Ended June 30, 1992**

School District Haverhill

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<i>Instruction</i>	1000							
1. Regular Education Programs	1100	622,757 29	132,339 23	22,082 35	28,590 66	9,377 39	25 00	815,174 92
2. Special Education Programs	1200	73,221 56	20,243 33	36,855 51	974 79			131,295 19
3. Vocational Education Programs	1300			52,500 00				52,500 00
4. Other Instructional Programs	1400	31,931 52	3,315 79	10,761 33	4,264 38	1,459 00	1,952 00	53,684 02
<i>Supporting Services</i>	2000							
<i>Pupils</i>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120	46,310 62	10,694 49	291 60	1,675 63	306 99		59,279 33
7. Health	2130	9,675 00	965 99		277 84			10,918 83
8. Psychological	2140			360 00				360 00
9. Speech Pathology & Audiology	2150			20,355 06				20,355 06
10. Other Pupils	2190						583 43	583 43
<i>Instructional</i>	2200							
11. Improvement of Instruction	2210		1,734 22	704 00				2,438 22
12. Educational Media	2220	31,504 22	7,079 49	101 75	3,694 93	524 95		42,905 34
13. Other Instructional Staff	2290							
<i>General Administration</i>	2300							
14. School Board	2310	2,037 35	199 99	6,246 94	294 42		902 35	9,681 05
15. Office of the Superintendent	2320			77,400 32				77,400 32
16. Special Area Administration	2330			6,714 18				6,714 18
17. Other General Administration	2390							
18. School Administration	2400	99,315 08	22,179 72	16,793 04	3,492 55	2,186 00	1,616 00	145,582 39
<i>Business</i>	2500							
19. Fiscal	2520							
20. Operation & Maint. of Plant	2540	54,580 27	16,322 40	44,516 40	49,510 97	1,485 96		166,416 00
21. Pupil Transportation	2550			68,518 07				68,518 07
22. Centralized Internal Servs.	2570							
23. Other Business	2590							
24. Managerial	2600		539 49	1,179 53	687 09	130 00		2,536 11
25. Other Supporting Services	2900							
<b>26. Total (Total of Lines 1 thru 25)</b>		<b>971,332 91</b>	<b>215,614 14</b>	<b>365,380 08</b>	<b>93,463 26</b>	<b>15,470 29</b>	<b>5,078 78</b>	<b>1,666,339 46</b>

**GENERAL FUND: STATEMENT OF EXPENDITURES – DISTRICT WIDE**  
**For the Year Ended June 30, 1992**

School District Haverhill

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 800 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
1. Adult/Continuing Education	1600							
2. Community Services	3000							
3. Facilities Acquisition and Construction	4000			50,734 22				50,734 22
Other Outlays	5000							
4. Debt Service	5100						386,218 13	386,218 13
Fund Transfers	5200							
5. Transfer to Special Revenue Funds	5220							
6. Transfer to Capital Project Funds	5230							
7. Transfer to Food Service Fund	5240						3,000 00	3,000 00
8. Transfer to Capital Reserve Fund	5250						82 39	82 39
9. Total District Wide (Total of Lines 1 thru 8)				50,734 22			389,300 52	440,034 74
10. Total General Fund*		2,578,585 53	586,960 58	1,041,890 76	227,676 64	32,519 36	398,103 53	4,865,736 40



# SPECIAL REVENUE FUNDS: STATEMENT OF EXPENDITURES — *ELEMENTARY*

For the Year Ended June 30, 1992

School District Haverhill

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<i>Instruction</i>	1000							
1. Regular Education Programs	1100				150 00	4,024 40		4,174 40
2. Special Education Programs	1200							
3. Vocational Education Programs	1300							
4. Other Instructional Programs	1400							
<i>Supporting Services</i>	2000							
<i>Pupils</i>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120							
7. Health	2130							
8. Psychological	2140							
9. Speech Pathology & Audiology	2150							
10. Other Pupils	2190							
<i>Instructional</i>	2200							
11. Improvement of Instruction	2210							
12. Educational Media	2220				479 44			479 44
13. Other Instructional Staff	2290							
<i>General Administration</i>	2300							
14. School Board	2310							
15. Office of the Superintendent	2320							
16. Special Area Administration	2330							
17. Other General Administration	2390							
18. School Administration	2400							
<i>Business</i>	2500							
19. Fiscal	2520							
20. Operation & Maint. of Plant	2540							
21. Pupil Transportation	2550							
22. Centralized Internal Servs.	2570							
23. Other Business	2590							
24. Managerial	2600							
25. Other Supporting Services	2900							
26. Total (Total of Lines 1 thru 25)					629 44	4,024 40		4,653 84

**SPECIAL REVENUE FUNDS: STATEMENT OF EXPENDITURES — MIDDLE/JUNIOR HIGH**  
**For the Year Ended June 30, 1992**

School District Haverhill

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<i>Instruction</i>	1000							
1. Regular Education Programs	1100				75 00	168 00		243 00
2. Special Education Programs	1200							
3. Vocational Education Programs	1300							
4. Other Instructional Programs	1400							
<i>Supporting Services</i>	2000							
<i>Pupils</i>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120							
7. Health	2130							
8. Psychological	2140							
9. Speech Pathology & Audiology	2150							
10. Other Pupils	2190							
<i>Instructional</i>	2200							
11. Improvement of Instruction	2210			650 00				650 00
12. Educational Media	2220							
13. Other Instructional Staff	2290							
<i>General Administration</i>	2300							
14. School Board	2310							
15. Office of the Superintendent	2320							
16. Special Area Administration	2330							
17. Other General Administration	2390							
18. School Administration	2400							
<i>Business</i>	2500							
19. Fiscal	2520							
20. Operation & Maint. of Plant	2540							
21. Pupil Transportation	2550							
22. Centralized Internal Servs.	2570							
23. Other Business	2590							
24. Managerial	2600							
25. Other Supporting Services	2900							
26. Total (Total of Lines 1 thru 25)				650 00	75 00	168 00		893 00

**SPECIAL REVENUE FUNDS: STATEMENT OF EXPENDITURES – HIGH**  
**For the Year Ended June 30, 1992**

School District Haverhill

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<i>Instruction</i>	1000							
1. Regular Education Programs	1100			2,225 00	687 00	907 84	1,023 00	4,842 84
2. Special Education Programs	1200							
3. Vocational Education Programs	1300							
4. Other Instructional Programs	1400							
<i>Supporting Services</i>	2000							
<i>Pupils</i>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120				441 20			441 20
7. Health	2130							
8. Psychological	2140							
9. Speech Pathology & Audiology	2150							
10. Other Pupils	2190							
<i>Instructional</i>	2200							
11. Improvement of Instruction	2210							
12. Educational Media	2220				1,358 94			1,358 94
13. Other Instructional Staff	2290							
<i>General Administration</i>	2300							
14. School Board	2310							
15. Office of the Superintendent	2320							
16. Special Area Administration	2330							
17. Other General Administration	2390							
18. School Administration	2400							
<i>Business</i>	2500							
19. Fiscal	2520							
20. Operation & Maint. of Plant	2540							
21. Pupil Transportation	2550			752 79				752 79
22. Centralized Internal Servs.	2570							
23. Other Business	2590							
24. Managerial	2600							
25. Other Supporting Services	2900							
<b>26. Total (Total of Lines 1 thru 25)</b>				<b>2,977 79</b>	<b>2,487 14</b>	<b>907 84</b>	<b>1,023 00</b>	<b>7,395 77</b>

**SPECIAL REVENUE FUNDS: STATEMENT OF EXPENDITURES — DISTRICT WIDE**  
**For the Year Ended June 30, 1992**

School District Haverhill

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
1. Adult/Continuing Education	1600							
2. Community Services	3000							
3. Transfer to General Fund	5210							
4. Total District Wide (Total of Lines 1 and 2)								
5. Total Special Revenue Funds*				3,627 79	3,191 58	5,100 24	1,023 00	12,942 61

**CAPITAL PROJECTS FUND — DISTRICT WIDE**  
**Statement of Expenditures for the Year Ended June 30, 1992**

School District Haverhill

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
1. Facilities Acquisition and Construction	4000			4,236,214 98		516 00		4,236,730 98
2. Total Capital Projects Fund*				4,236,214 98		516 00		4,236,730 98

\* Line 2, Column 7, must agree with Page 16, Line 17, Column 3

**FOOD SERVICE FUND**  
**Statement of Expenditures for the Year Ended June 30, 1992**

Function/Instructional Organization	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
Supporting Services	2000							
Business	2500							
Food Service	2560							
3. Elementary		33,788 62	3,182 71	992 75	38,362 91	3,000 00	94 00	79,420 99
4. Middle/Jr. High		11,341 59	4,471 77	947 52	17,930 79	5,673 25	2 00	40,366 92
6. High		19,273 40	1,863 00	2,212 00	23,375 50	4,179 13	52 00	50,955 03
8. Total Food Service Fund (Lines 3 thru 5)*		64,403 61	9,517 48	4,152 27	79,669 20	12,852 38	148 00	170,742 94

\* Line 6, Column 7, must agree with Page 16, Line 17, Column 4

**CAPITAL RESERVE FUND — DISTRICT WIDE**  
**Statement of Expenditures for the Year Ended June 30, 1992**

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
Fund Transfers	5200							
7. Transfers to General Fund	5210							
8. Total Capital Reserve Fund*								

# ALL FUNDS: SUPPLEMENTARY EXPENDITURE INFORMATION

For the Year Ended June 30, 1992

School District Haverhill

(See Notes Below)

Description	Function	Object	(1) Elementary	(2) Middle/Jr. High	(3) High	(4) Total
1. Special Education Services	ALL	ALL	502,548 93	125,269 22	161,389 38	789,207 53
2. Tuition to LEA's within New Hampshire	ALL	561	53,714 92	31,254 84	17,828 58	102,798 34
3. Tuition to LEA's outside New Hampshire	ALL	562			48,000 00	48,000 00
4. Tuition to Public Academies (Pinkerton & Coe-Brown Only)	ALL	563				
5. Other Tuition	ALL	569	37,383 37	11,103 29	14,058 18	62,544 84
6. Land	ALL*	710				
7. Land Improvements	ALL*	720				
8. Buildings	ALL*	730				
9. Additional Equipment	ALL*	741	5,301 51	1,070 58	11,329 01	17,701 10
10. Additional Equipment - Furniture and Fixtures	ALL*	751	1,020 90		289 00	1,309 90
11. Additional Equipment - Vehicles	ALL*	761				
12. Summer School	1420	ALL	14,291 43	2,828 32	2,849 50	19,969 25

\* Include all functions except 4000

## STATEMENT OF ANALYSIS OF CHANGES IN FUND EQUITY

For the Year Ended June 30, 1992

Description	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
13. Fund Equity, July 1, 1991	56,005 99	1,865 87	2,643,532 89	12,218 22	27,850 10
Additions:					
14. Revenue*	4,845,678 32	14,468 05	2,637,591 51	163,569 96	557 81
15. Other Additions** A/P written off	95 30				
16. Total Additions (Lines 14 and 15)	4,845,773 62	14,468 05	2,637,591 51	163,569 96	557 81
Deletions:					
17. Expenditures*** (200.00)	4,865,736 40	12,942 61	4,236,730 98	170,742 94	
18. Other Deletions** A/R written off (.01) A/P increased	200 01				
19. Total Deletions (Lines 17 and 18)	4,865,736 40	13,142 62	4,236,730 98	170,742 94	
20. Fund Equity, June 30, 1992**** (Lines 13 and 16 less 19)	36,043 21	3,191 30	1,044,393 42	5,045 24	28,407 91

# SCHEDULE OF BONDS AND NOTES

June 30, 1992

School District Haverhill

Project Name	Elem. & High School Bond		ME Asbestos Note		Middle School Bond		H.S. Asbestos Note		Total	
1. Bonds/Notes Outstanding, July 1, 1991	3,000,000	00	55,747	00					3,055,747	00
2. Add Bonds/Notes Issued During Year*					2,475,000	00	16,391	00	2,491,391	00
3. Less Bonds/Notes Retired During Year	75,000	00	2,800	00					77,800	00
4. Bonds/Notes Outstanding, June 30, 1992 (Lines 1 & 2 less 3)	2,925,000	00	52,947	00	2,475,000	00	16,391	00	5,469,338	00

\* Must agree with Page 8, Line 80, Column 3

## SUPPLEMENTARY GENERAL FUND EXPENDITURE INFORMATION FOR CALCULATION OF INDIRECT COST RATE

For the Year Ended June 30, 1992

This table must be completed by any district desiring an indirect cost rate

Description	Function	Object	Unallowed		Indirect		Direct	
5. School Board (Audit Fees ONLY)	2310				3,400	00		
8. Other Supporting Services - Total	2900*							
7. Office of Superintendent	2320**		38,666	15	203,209	85		
8. Cost of Food	2580	620	74,570	25				

## ITEMIZATION OF RECEIVABLES: June 30, 1992

Haverhill

School District

Balance Sheet Account Number	Date Received**	Receivable Due From	Revenue Account Credited	Amount*
1-140	7/30/92	Littleton School District	1312	4,625.00
1-140		SAU #23	1200-110etc	7,252.21
1-140	7/21/92	Renton School District	1990	24,313.37
1-140	7/21/92	State of N.H.	3910	1,642.86
1-140	7/30/92	State of N.H.	3230	2,625.00
1-140	7/10/92	State of N.H.	1200-330	168.00
<b>Total</b>				

\* Total must agree with Page 1, Lines 5 and 6.

\*\* Complete if received prior to filing this report.

## ITEMIZATION OF PAYABLES: June 30, 1992

Balance Sheet Account Number	Purchase Order #	Date of Purchase Order	Date Paid**	Vendor	Expenditure Account Charged	Amount*
1-421			9/9/92	NH Ret. System	221	8,824.55
1-421			9/9/92	Railyard	1200-330	50.00
1-421			9/9/92	J. Melanson	2625-610	31.50
1-421				Museum of Science	2223-450	371.00
1-421			8/26/92	Phillip Munson	2130-330	330.00
1-421			8/26/92	G. Giudici Oakes	2550-513	11.00
1-421			8/26/92	Claypoint	2542-440	433.03
1-421			8/26/92	Five Star Preview	2222-630	38.18
1-421			9/9/92	Marilyn Spooner	2625-390	54.00
1-421			9/9/92	So. Western Pub.	1100-630	50.00
1-421			9/9/92	T. Brown	1200-580	218.65
1-421			9/9/92	Camera Shop/Hanover	1100-610	15.00
1-421			9/9/92	B. Uresky	2410-270	40.00
<b>Total</b>				Jostens	2490-610	219.15

\* Total must agree with Page 1, Lines 15, 16 and 17.

\*\* Complete if prior to filing this report.

## ITEMIZATION OF OUTSTANDING ENCUMBRANCES: June 30, 1992

Purchase Order	Date of Purchase Order	Date Paid**	Vendor	Expenditure Account Charged	Amount*
25242			Kenco	2542-741	15,298.00
25216			Central Scientific	1100-610	13.58
23284			National Geographic	2223-610	54.00
23291			Fletchers Printing	2410-550	15.00
25234			Sears Roebuck	2544-440	100.00
<b>Total</b>					15,480.58



## ITEMIZATION OF RECEIVABLES CONTINUED

## Date Rec'd

1-151	7/21/92	Pike School	1311	4,257.69
1-151	9/15/92	J. Downer	1990	6.95
1-151	7/21/92	J. Horne	2640-340	78.50
1-151	7/21/92	R. Bowker	2222-640	7.78
1-151	8/17/92	NHSBIT	1990	1,325.00
1-151	8/17/92	NCEF	1990	300.00
1-151		NHSBIT	2542-521	81.00
1-151		E. Sawyer	213	.46
1-151		W. Fortier	213	.60
2-140		State of NH	4430-4490	269.34
4-140	7/21(part.)	State of NH	3270-4460	18,892.00
4-140	7/21/92	SAU #23	1620	527.83
4-151	7/20/92		1610	9.45
				<u>66,383.04</u>

## ITEMIZATION OF PAYABLES CONTINUED

## PO#

## Date Pd.

1-421			Devereux School	1200-569	108.01
1-421	28616	8/12/92	White Mtn. Appraisal	4300-490	2,600.00
1-421	28617	8/12/92	Xerox Corp.	2544-440	116.64
1-421	28618	9/9/92	R. Lord	2542-752	4,399.40
1-421	18620	8/12/92	Woodsville True Value	2490-610	58.54
3-420	28558, 28559	7/3, 17, 8/12	Cummings Const.	4500-460	422,626.61
3-420	28615	8/12/92	CMK	4500-460	21,685.22
4-420	23298	8/12/92	Snap	2560-741	25.25
					<u>462,305.73</u>

**EXHIBIT A**  
**HAVERHILL COOPERATIVE SCHOOL DISTRICT**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**June 30, 1992**

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>ASSETS AND OTHER DEBITS</u>			
<u>Assets</u>			
Cash and Equivalents	\$ 88,219	\$ 3,191	\$ 17,025
Investments			1,471,680
Receivables (Net of			
<u>Allowances for Uncollectibles)</u>			
Accounts	6,058	9	
Intergovernmental	40,626	19,689	
Interfund Receivable	14,560		
Other Debits			
Amount to Be Provided for			
Retirement of General Long-Term Debt			
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$149,463</u></b>	<b><u>\$22,889</u></b>	<b><u>\$1,488,705</u></b>

<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 9,144	\$ 25	\$
Accrued Payroll and Benefits	95,369	68	
Contracts Payable			444,311
Retainage Payable			146,818
Intergovernmental Payable	8,907	14,560	
Interfund Payable			
Due to Student Groups			
Deferred Revenues	20,480		
General Obligation Debt Payable			
Capital Leases Payable			
<b>Total Liabilities</b>	<b><u>133,900</u></b>	<b><u>14,653</u></b>	<b><u>591,129</u></b>

<u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Encumbrances	15,481		700,074
Reserved for Endowments			
Reserved for Special Purposes			197,502
<u>Unreserved</u>			
Designated for Special Purposes		8,236	
Undesignated	82		
<b>Total Equity</b>	<b><u>15,563</u></b>	<b><u>8,236</u></b>	<b><u>897,576</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$149,463</u></b>	<b><u>\$22,889</u></b>	<b><u>\$1,488,705</u></b>

Fiduciary Fund Types Trust and Agency	Account Group General Long-Term Debt	Totals (Memorandum Only)	
		June 30, 1992	June 30, 1991
\$44,904	\$	\$ 153,339	\$3,120,095
		1,471,680	
35,593		6,067	375
		95,908	33,819
		14,560	25,000
	<u>5,488,870</u>	<u>5,488,870</u>	<u>3,072,616</u>
<u>\$80,497</u>	<u>\$5,488,870</u>	<u>\$7,230,424</u>	<u>\$6,251,905</u>
\$	\$	\$ 9,169	\$ 16,423
		95,437	84,839
		444,311	240,712
		146,818	16,567
		8,907	21,089
		14,560	25,000
44,904		44,904	41,776
		20,480	21,680
	5,477,001	5,477,001	3,055,747
	<u>11,869</u>	<u>11,869</u>	<u>16,869</u>
<u>44,904</u>	<u>5,488,870</u>	<u>6,273,456</u>	<u>3,540,702</u>
7,268		715,555	1,215,514
28,325		7,268	6,573
		225,827	1,469,267
<u>35,593</u>		8,236	
		<u>82</u>	<u>19,849</u>
		<u>956,968</u>	<u>2,711,203</u>
<u>\$80,497</u>	<u>\$5,488,870</u>	<u>\$7,230,424</u>	<u>\$6,251,905</u>

EXHIBIT B  
HAVERHILL COOPERATIVE SCHOOL DISTRICT  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Fiscal Year Ended June 30, 1992

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
School District Assessment	\$3,374,562	\$	\$
Intergovernmental Revenues	838,172	93,468	40,444
Charges for Services	546,607	90,501	
Miscellaneous	68,837	7,830	122,148
<u>Other Financing Sources</u>			
Operating Transfers In		3,000	
Proceeds of Long-Term Debt			2,475,000
Sale of General Fixed Assets	17,500		
<u>Total Revenues and Other Financing Sources</u>	<u>4,845,678</u>	<u>194,799</u>	<u>2,637,592</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	2,875,930	13,299	
<u>Supporting Services</u>			
Pupils	207,622		
Instructional Staff Services	115,240		
General Administration	317,626		
School Administration	342,961		
Business	562,984	186,502	
Managerial	4,294		
Facilities Acquisition and Construction	50,734		4,366,982
Debt Service	77,800		
Principal Interest	308,418		
<u>Other Financing Uses</u>			
Operating Transfers Out	3,082		
<u>Total Expenditures and Other Financing Uses</u>	<u>4,866,691</u>	<u>199,801</u>	<u>4,366,982</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	( 21,013 )	( 5,002 )	( 1,729,390 )
<u>Fund Balances - July 1</u>	<u>36,576</u>	<u>13,238</u>	<u>2,626,966</u>
<u>Fund Balances - June 30</u>	<u>\$ 15,563</u>	<u>\$ 8,236</u>	<u>\$ 897,576</u>

Fiduciary Fund Type Expendable Trusts	Totals (Memorandum Only)	
	June 30, 1992	June 30, 1991
\$		
475	\$3,374,562	\$3,199,873
	972,084	1,003,218
	637,108	520,743
	199,290	129,863
	3,000	40,670
	2,475,000	3,055,747
	<u>17,500</u>	
475	<u>7,678,544</u>	<u>7,950,114</u>
	2,889,229	2,581,625
	207,622	175,970
	115,240	108,702
	317,626	304,058
	342,961	328,728
	749,486	716,500
	4,294	2,715
	4,417,716	1,005,592
	77,800	
	308,418	
	<u>3,082</u>	<u>40,670</u>
	<u>9,433,474</u>	<u>5,264,560</u>
475	( 1,754,930 )	2,685,554
27,850	<u>2,704,630</u>	<u>19,076</u>
\$28,325	<u>\$ 949,700</u>	<u>\$2,704,630</u>

**EXHIBIT C**  
**HAVERHILL COOPERATIVE SCHOOL DISTRICT**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**General and Special Revenue Funds**  
**For the Fiscal Year Ended June 30, 1992**

	<u>General Fund</u>		<u>Variance Favorable (Unfavorable)</u>
	<u>Budget</u>	<u>Actual</u>	
<u>Revenues</u>			
School District Assessment	\$3,374,562	\$3,374,562	\$
Intergovernmental Revenues	816,609	838,172	21,563
Charges for Services	517,641	546,607	28,966
Miscellaneous	61,301	68,837	7,536
<u>Other Financing Sources</u>			
Operating Transfers In	40,000	17,500	( 40,000)
Sale of General Fixed Assets			17,500
<u>Total Revenues and Other Financing Sources</u>	<u>4,810,113</u>	<u>4,845,678</u>	<u>35,565</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	2,923,494	2,875,930	47,564
Supporting Services			
Pupils	220,025	207,622	12,403
Instructional Staff Services	115,665	115,240	425
General Administration	291,405	317,626	( 26,221)
School Administration	349,649	342,961	6,688
Business	539,991	562,984	( 22,993)
Managerial	2,633	4,294	( 1,661)
Facilities Acquisition and Construction	18,520	50,734	( 32,214)
Debt Service	77,800	77,800	
Principal	295,593	308,418	( 12,825)
Interest			
<u>Other Financing Uses</u>	<u>10,863</u>	<u>3,082</u>	<u>7,781</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>4,845,638</u>	<u>4,866,691</u>	<u>( 21,053)</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)</u>			
<u>Expenditures and Other Financing Uses (</u>	<u>35,525)</u>	<u>( 21,013)</u>	<u>14,512</u>
<u>Fund Balances - July 1</u>	<u>36,576</u>	<u>36,576</u>	<u></u>
<u>Fund Balances - June 30</u>	<u>\$ 1,051</u>	<u>\$ 15,563</u>	<u>\$14,512</u>

Special Revenue Funds			Totals (Memorandum Only)	
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual
\$ 48,000	\$ 93,468	\$ 45,468	\$3,374,562	\$3,374,562
86,000	90,501	4,501	864,609	931,640
	7,830	7,830	603,641	637,108
			61,301	76,667
10,863	3,000	( 7,863)	50,863	3,000
				17,500
144,863	194,799	49,936	4,954,976	5,040,477
				85,501
	13,299	( 13,299)	2,923,494	2,889,229
				34,265
				12,403
			220,025	207,622
			115,665	115,240
			291,405	317,626
			349,649	342,961
			684,854	749,486
144,863	186,502	( 41,639)	2,633	4,294
			18,520	50,734
			77,800	77,800
			295,593	308,418
			10,863	3,082
				7,781
144,863	199,801	(54,938)	4,990,501	5,066,492
				(75,991)
	( 5,002)	( 5,002)	( 35,525)	( 26,015)
	13,238		49,814	49,814
13,238	8,236	(5,002)	14,289	23,799
\$ 13,238	\$ 8,236	(5,002)	\$ 14,289	\$ 23,799
				\$ 9,510
				\$ 9,510

EXHIBIT D  
 HAVERHILL COOPERATIVE SCHOOL DISTRICT  
 Statement of Revenues, Expenses and Changes in Fund Balance  
 All Nonexpendable Trust Funds  
 For the Fiscal Year Ended June 30, 1992

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	Fiduciary Fund Type Nonexpendable Trust Funds	Total (Memorandum Only) June 30, 1991
<u>Operating Revenues</u>		
Interest and Dividends	\$ 995	\$ 462
<u>Operating Expenses</u>		
Supporting Services		
Pupils	300	301
Business		41
<u>Total Operating Expenses</u>	<u>300</u>	<u>342</u>
<u>Net Income</u>	695	120
<u>Fund Balance - July 1</u>	<u>6,573</u>	<u>6,453</u>
<u>Fund Balance - June 30</u>	<u>\$7,268</u>	<u>\$6,573</u>



*EXHIBIT E*  
**HAVERHILL COOPERATIVE SCHOOL DISTRICT**  
*Statement of Cash Flows*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended June 30, 1992*

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	Fiduciary Fund Type Nonexpendable Trust Funds	Total (Memorandum Only) June 30, 1991
<u>Cash Flows From Operating Activities</u>		
Cash Received for Interest and Dividends	\$995 ( 300)	\$462 ( 342)
Cash Paid for Fund Purposes		
<u>Net Cash Provided by Operating Activities</u>	695	120
<u>Cash Flows From Investing Activities</u> (Increase) in Amount in the Custody of the Town of Haverhill Trustees of Trust Funds	( 695)	( 120)
<u>Net Increase in Cash</u>	-0-	-0-
<u>Cash - July 1</u>	-0-	-0-
<u>Cash - June 30</u>	\$-0-	\$-0-
 <i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>		
<u>Net Income</u>	\$695	\$-0-

REPORT OF SCHOOL DISTRICT TREASURER  
For the Fiscal Year  
July 1, 1991 to June 30, 1992

SUMMARY

Cash on Hand July 1, 1991		\$ <u>63,700.61</u>
Received from Selectmen	<u>\$3,199,873.18</u>	
Revenue from State Sources	<u>\$ 929,104.16</u>	
Revenue from Federal Sources	<u>\$ 134,932.00</u>	
Received from Tuitions	<u>\$ 448,063.39</u>	
Received as Income from Trust Funds	<u>\$ 300.00</u>	
Received from all Other Sources	<u>\$ 502,045.25</u>	
TOTAL RECEIPTS		<u>\$5,214,317.98</u>
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR		<u>\$5,278,018.59</u>
LESS SCHOOL BOARD ORDERS PAID		<u>\$4,982,304.16</u>
BALANCE ON HAND JUNE 30, 1992		<u>\$ 295,714.43</u>

August 30, 1992

M. E. Ingalls  
District Treasurer

REPORT OF THE SUPERINTENDENT OF SCHOOLS  
OF SCHOOLS

To the School Board and citizens of Haverhill,  
I submit my sixth annual report.

Since July 1, 1987 school boards and administrators within School Administrative Unit #23 identified fifteen key long range goals. This past summer the SAU published a report that summarized the progress that has been made toward each goal. The report covered topics such as the:

1. Formation of SAU-wide curriculum committees to develop and revise K-12 curriculum.
2. Formation of the Curriculum Advisory Council consisting of teachers, administrators and school board members to oversee the systematic approach to curriculum development, revision and evaluation.
3. Passage of the bond issues that resulted in the construction of the Lin-Wood Elementary School and the Haverhill Cooperative Middle School; renovations and addition to Woodsville Elementary School, Woodsville High School, Bath Village School, Monroe Consolidated School, Piermont Village School and Warren Village School; and renovations to Lin-Wood Middle/High School.
4. Formation of a staff development program that focused on collaborative decision-making; curriculum improvement and instruction; middle school education; inclusion of special needs students in the

regular classroom; alternative student assessment models; elementary science and math instruction; and computer technology.

5. Introduction of a long range planning process. School boards have met to develop short and long range goals and objectives.
6. The revision of the professional staff evaluation process to emphasize the improvement of instruction and the development of an evaluation process for all administrative and support staff.
7. Development of SAU cooperative programs and committees in such areas as policy development; gifted and talented education; student assessment; staff development; technology; drug and alcohol and health education; and special education services.
8. Increased involvement of community members in areas such as building committees, goal setting, principal selection committees, and school advisory committees.

Copies of the report School Administrative Unit #23 Five Year Progress Report, 1987-1992; will be available at each annual school district meeting or may be obtained at the School Administrative Unit Office in Woodsville or Lincoln.

A lot of exciting things have happened in the Haverhill Cooperative School District this year. In August the new Haverhill Cooperative Middle School opened and the new facility is a wonderful addition to the school system. The timely opening of the school could not have

happened without the many volunteers who helped move furniture, supplies and equipment from Haverhill Academy and James R. Morrill and organize them in the new building. Special thanks to Upper Valley Transportation for the loan of two tractor trailer trucks during the move.

Woodsville High School underwent an accreditation visit by the New England Association of Schools and Colleges. The fall report cited the school ". . . as a wonderful, small American high school depicting many of the characteristics identified in research as advantages of small high schools." The report also lists specific commendations in each program area and recommendation that would help the school improve. The report also complemented the community for its support of the school building project. Copies of the full report have been sent to all public libraries in Haverhill. Other activities and initiatives are highlighted in the reports of Principals Labs, Fagnant and Weisburger and Assistant Superintendent Nelson.

Two individuals have received special recognition this year. Mrs. Margaret Kleinfelder, a first grade teacher at Woodsville Elementary School was awarded the Presidential Award for excellence in Science Teaching. Mrs. Kleinfelder was honored at a reception by Governor Judd Gregg and will also be recognized in a ceremony held in Washington, DC this spring. Wayne Fortier, chairperson of the Haverhill Cooperative School Board was recently elected as the second vice president of the New Hampshire School Board Association. Mr. Fortier also continues to serve on the New Hampshire School Board Executive Board.

In closing I would like to welcome Linda Nelson our new Assistant Superintendent of Schools. She replaces James Gaylord who left us in August to become Superintendent of Schools in Whitefield, NH. Ms. Nelson will be working primarily in the Bath, Monroe, and Haverhill School Districts. I would also like to thank the school board, administration, faculty, staff and citizens of Haverhill for your support. It continues to be a pleasure to work in the community.

Respectfully submitted,

Douglas B. McDonald, Ed.D.

## Report of the Assistant Superintendent

To the School Board and citizens of Haverhill Cooperative School District, I respectfully submit my first annual report.

As a new resident of the area, I would like to express my gratitude for the kindness, generosity and patience of the residents of Haverhill who have welcomed me into the community and the schools and helped to educate me about life in the North Country. The experience has been delightful.

My first three months have introduced me to the routines and special concerns in each of the schools and to New Hampshire's school budgeting process - a compelling, if somewhat heart-wrenching, experience. Haverhill's strong commitment to children and youth is evident in the new middle school as well as in the substantial improvements in the elementary and high school facilities. The high level of professionalism among Haverhill's principals, faculty and staff is another measure of the community's desire for excellence for its students.

Three special school district projects on which I have worked exemplify the positive community-school relationships so evident in Haverhill. In December, the Haverhill Cooperative School Board convened a diverse group of school constituents to review the district's mission and goals and set new priorities for the coming year. The group included: school board members and parents from Haverhill plus board and parent representatives from districts

which send students to our schools, teacher and support staff representatives, all principals, SAU administrators, and representatives of the newly formed Haverhill Economic Coordinating Council.

The group identified two priorities for the district. The short term goal is: To improve communication throughout Haverhill Cooperative School District

- \* among students, teachers, parents, administrators, support staff and the communities served by the schools

- \* about academic and behavioral expectations, educational priorities, and school successes

- \* in order to increase public awareness of and appreciation for the quality of our schools.

The long term goal is: To improve the quality of instruction throughout Haverhill Cooperative School District

- \* to ensure that all students receive an academically challenging education, and

- \* to ensure that all students learn in school settings that are socially and emotionally enriching.

Participants in the goal setting process also identified specific actions that could be taken by each role group represented at the meeting to help implement the goals. This information is now under review by Haverhill Cooperative School Board. The board will reconvene participants to discuss plans for implementing the new district priorities.

The goal setting process, which provided a voice for all representatives of the school community, reflects the school board's interest in ensuring the broadest

possible public participation in shaping direction for education in Haverhill and in developing a base of understanding and support for our schools. I look forward to working with the school board, administrators, teachers and support staff over the next year as we develop strategies to improve communication and the quality of instruction in each school.

A second project, which has resulted in the successful installation of an IBM computer laboratory in Woodsville High School, is also a result of school-community collaboration -- in this case, between the school board and the Haverhill Economic Coordinating Committee. The IBM project was initiated by staff at Woodsville High School, Assistant Superintendent Keith Pfeifer, and school board member Jeff Stimson in response to a special IBM offer tailored to school business education programs. This group successfully negotiated with IBM to secure the latest, state-of-the-art hardware and software for the high school.

The Haverhill Economic Coordinating Council joined Woodsville High School and SAU administrators to develop a plan to help offset the cost of the computers, making installation of the laboratory affordable. This group formed the Upper Valley School-Business Partnership, a joint venture by the school district and business community to provide computer software training courses in the IBM laboratory for employees of local businesses. Fees from courses in WordPerfect 5.1, Lotus, and other software applications will help pay for the laboratory and generate income to support and

expand adult training programs at Woodsville High School.

The advice and support of the Haverhill Economic Coordinating Council in establishing the School-Business Partnership and publicizing the IBM courses has been invaluable to the school district.

A third, related project has been the establishment of a Higher Education Advisory Board at Haverhill (working title). This board consists of six founding organizations committed to providing quality higher education opportunities for adults in the Upper Connecticut Valley region to stimulate economic development in the region. Members include the Haverhill Cooperative School District, the Haverhill Economic Coordinating Council, SAU #23, Berlin Technical College, the School for LifeLong Learning, and Cottage Hospital. Other organizations may be added to this board over time.

The Advisory Board will coordinate all aspects of adult education and training in the Haverhill region, including both credit and non-credit courses. In particular, the Advisory Board will:

- \* help to plan and coordinate proposed course offerings by Berlin Technical College and School for LifeLong Learning (and other potential providers),

- \* support the work of Doug Teschner, Wayne King, Paul LaMott, Richard Trelfa and others to secure state support for the higher education-economic development initiative through legislation,

- \* seek private sector funding to assist in the purchase of additional computers and software

needed to launch an adult computer instruction course at Woodsville High School, and

\* help to identify appropriate staffing and office space to carry out the work of the Advisory Board on an on-going basis.

I have been especially fortunate to have worked on these three projects during my first months in the community. I have found the experiences challenging and rewarding, making it very easy to respond to friends from afar who have asked how I like the North Country: I'm convinced this is a wonderful place to live and work.

Respectfully submitted,

Linda J. Nelson  
Assistant Superintendent



GIRLS JUNIOR VARSITY BASKETBALL TEAM

Gary Bean, Coach, Dulcie Irwin, Jessica Atwood, Gail Lamarre, Tara Hatch, April Greer, Jenn Hatch, Raegan Ruggles, Kindra Steeves, Megan Roden, Allison Uresky, Beth Wozny, and Cathy Smith.  
Missing: Susan Duffy and Allison Pierson.

SCHOOL ADMINISTRATIVE UNIT #23  
REPORT OF SUPERINTENDENT'S AND  
ASSISTANT SUPERINTENDENTS' SALARIES

Section 5, Chapter 243, Laws of 1953 of the State of New Hampshire requires that school district annual reports show the total amount paid to the Superintendent and Assistant Superintendents.

One-half of the School Administrative Unit expenses is prorated among the several school districts of the Unit on the basis of adjusted valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30. The Superintendent of S.A.U. #23 during the 1992-93 school year will receive a salary of \$69,260.00 prorated among the several school districts. The Assistant Superintendents will receive salaries of \$55,700.00 and \$51,700.00 prorated among the several school districts.

The table below shows the proration of salaries to each school district:

	SUPERINTENDENT'S SALARY
Bath	\$ 3,138.00
Benton	436.00
Haverhill Cooperative	23,846.00
Lincoln-Woodstock Coop	28,985.00
Monroe	5,977.00
Piermont	3,193.00
Warren	3,685.00
	<u>\$69,260.00</u>

(1)  
ASSISTANT  
SUPERINTENDENT'S  
SALARY

Bath	\$ 2,523.00
Benton	351.00
Haverhill Cooperative	19,178.00
Lincoln-Woodstock	23,310.00
Monroe	4,807.00
Piermont	2,568.00
Warren	2,963.00
	<u>\$55,700.00</u>

(2)  
ASSISTANT  
SUPERINTENDENT'S  
SALARY

Bath	\$ 2,342.00
Benton	326.00
Haverhill Cooperative	17,800.00
Lincoln-Woodstock	21,636.00
Monroe	4,462.00
Piermont	2,384.00
Warren	2,750.00
	<u>\$51,700.00</u>



REPORT OF THE  
ASSISTANT SUPERINTENDENT OF SCHOOLS

This is my fourth and last report as Assistant Superintendent of Schools. This is also the hardest to write.

As you know, I have accepted the position of Superintendent of Schools for the White Mountain Regional School District. Although my family and I continue to live in Haverhill, I am no longer working with and for the citizens of Haverhill and of the SAU #23 District.

I have had the pleasure of working here for three years. During that time, tremendous strides have been taken for the safety and educational betterment of the students of Haverhill. Your school facilities should be a source of tremendous pride. Having had the opportunity to work with two citizens committees, administrators, staff and students on the renovation and construction projects, I have seen dedication, compromise, frugality and a sense of community involvement that resulted in what now stands.

In the same vein, many others have labored with the development of an all new written curriculum. My job was to help implement these curriculums through the purchase of books and materials. The students of Haverhill are now guided by educational blueprints rather than by diverse texts and programs.

Many thanks should be given to the members of other committees that now function: to the Budget Committee for its long hours on a task that often brings more controversy than satisfaction; to the Public Relations Committee that is trying to develop a positive method of relating what the schools are doing; to the Citizens Committees dealing with Haverhill Academy and James R. Morrill Elementary. All of these people prove that public education is truly public.

As my class motto of thirty years ago stated: "This is not the beginning of the end, but the end of the beginning." I look forward to working, as a citizen of the community of Haverhill, with all of you on that beginning.

Respectfully submitted,

James Gaylord  
Assistant Superintendent

REPORT OF WAGES  
1991 - 1992

Achilles, Lauren	6,812.47
Ackerman, Glenna	340.00
Ackerman, Michael	38,201.50
Aldrich, Karen	33,325.00
Aldrich, Pamela	10,017.43
Amsden, Michael	25,469.40
Amsden, Patricia	140.00
Antos, Christopher	554.63
Antos, Paul	17,941.20
Antos, Paul	401.63
Antos, Darlyne	8,779.12
Aremburg, Raymond	500.00
Arnold, Carolann	466.24
Atherton, Ann	19,350.00
Bailey, Charles	13,222.10
Bailey, Patricia	225.90
Bailey, Rosamond	33,325.00
Bean, Gary	3,147.60
Bean, Natalie	40.00
Beaudin, Mary	32,250.00
Benoit, Cynthia	16,068.42
Bienvenue, Cerise	1,100.00
Bigelow, Shawn	713.00
Blake, Linda	31,788.58
Blodgett, Dorothy	40.00
Bogielski, Jeann	20,921.34
Borkowski, Jean	2,140.00
Bownes, Jonathan	21,500.00
Braley, Pamela	26,875.00
Brigida, Angela	32,250.00
Brill, Jack	500.00
Brill, Todd	222.30
Broderick, Nicole	653.40
Brown, Deborah	26,875.00
Brown, Judith	9,591.75
Bruckner, Karl	100.00
Buchanan, Patricia	500.00
Buck, John	37,649.16

Butson, Denise	2,420.00
Carroll, John	6,726.25
Cate, Paula	80.00
Christensen, Pat	1,020.00
Clogston, Jennifer	35,045.00
Clough, Audrey	12,305.04
Colligan, James	40.00
Cobb, George	33,325.00
Colantuoni, Christine	22,740.52
Colby, Phyllis	36,300.00
Conrad, Kimberly	220.00
Corzilius, Pauline	32,250.00
Crowley, Millie	5,239.81
Daly, Timothy	1,907.75
Davis, Diane	824.00
DeClue, Susan	25,746.12
Demers, Lorraine	82.88
Demers, Michelle	8,604.98
Demers, Patricia	9,625.27
Dennett, Dawn	170.00
Dennett, John	212.50
Dexter, Terri	100.00
Dickey, Harvey	23,127.40
Dickey, Mary Beth	12,361.79
Dietz, Hans	39,775.00
Dole, Mary	6,442.76
Downer, Deborah	640.00
Dupuis, Catherine	22,575.00
Eathorne, Alan	42.50
Ebelt, Christy	27.63
Ebelt, Debra	7,462.31
Edwards, Sharon	10,150.00
Ellithorpe, William	37,622.62
Evans, Glenda	32,848.28
Fabrizio, Sheila	200.00
Fagnant, Richard	38,989.00
Fearon, Christon	741.00
Feid, Brandon	20.00
Feid, Dale	37,356.00
Fortier, Sandra	555.00
Fortier, Wayne	500.00

Fortier, Windy	300.00
Foster, Sandy	697.00
Fournier, Janet	5,737.95
Fredenberg, Lynda	300.00
Giudici Oakes, Gina	24,965.00
Green, Charles	503.63
Greenwood, Sarah	32,250.00
Halley, Hasse	1,975.19
Hansen, Donna	8,083.40
Hapgood, Paula	7,972.65
Harris, Sarahjean	10,418.50
Hart, Donna	30,530.00
Haskins, Harold	340.00
Hatch, Violet	2,404.30
Hazlett, Nancy	7,159.16
Heels, Mark	22,038.00
Heinemann, Elizabeth	29,123.66
Heintz, David	34,537.73
Henson, Karolee	7,598.82
Henson, Lois	36,120.00
Herzog, Eric	800.00
Hodge, Bradley	544.64
Holden, Sylvia	34,437.40
Hood, James	40.00
Horne, Jean	11,265.34
House, Paula	1,199.10
Hudson, Barbara	10,139.76
Ingalls, Mary	1,435.00
Ingalls, Mary	11,551.50
Joyce, Eileen	320.00
Joyce, Helen	41,713.50
Joyce, Kevin	39,989.36
Joyce, Robert	220.00
Karr, Leon	320.00
Keith, William	2,668.50
Kendall, Carole	18,177.00
Keniston, Stanley	925.44
Kenny, Daniel	7,927.12
Klein, David	120.00
Kleinfelder, Margo	33,325.00
Koslowsky, Tracy	460.00

Krulewitz, Barbara	33,325.00
Labs, Bruce	46,800.00
Lafond, Cheryl	22,902.00
Lavoie, Larry	1,038.45
Leafe, Carrie	459.00
Leafe, Eric	527.00
Leafe, Francis	27,421.74
Leahy, Ian	212.50
Leete, Nancy	27,800.06
Lewis, Irene	9,410.75
Lewis, Jacqueline	16,125.00
Lewis, Susan	160.00
Lindsey, Kathleen	33,325.00
Locke, Heidi	8,177.90
Locke, Margaret	220.00
Loud, Ann	9,507.75
Loud, Steven	3,710.95
Lucas, Susan	1,908.25
Maccini, Robert	500.00
Maffei, Ruth	4,507.46
Marengo, Craig	123.25
Marengo, Tammy	125.38
Marengo, Wayne	17,279.40
Marshall, Rebecca	1,192.63
Matz, Edward	40.00
McConville, Robert	36,750.00
McDanolds, Deborah	9,664.63
McKeever, Maureen	31,788.58
Melanson, Joanne	31,488.58
Melanson, Pamela	6,251.91
Michaelson, Linda	1,365.93
Mitchell, Deanna	5,092.11
Monroe, Richard	9,623.81
Monroe, Susan	868.56
Musgrave, Nancy	30,100.00
Oakes, Michelle	60.00
O'Donnell, Ryan	790.51
Olander, Peter	700.00
Ottina, Charles	2,000.00

Page, Glen	24,725.00
Page, John	7,383.78
Paquette, Jami	99.88
Patridge-Schaefer, Mary	420.00
Patten, Richard	22,313.45
Prairie, Claudine	18,192.46
Rand, Susan	23,650.00
Reagan, Roxana	31,788.58
Renfrew, Lorna	26,875.00
Riach, Kent	34,740.70
Riendeau, Jaline	23,435.00
Robinson, David	25,604.90
Robinson, Mary	1,242.01
Roy, Louise	120.00
Roy, Regis	36,120.00
Saladino, Marylyn	31,788.58
Samperi, Aaron	680.01
Sanville, Christine	522.75
Savoy, Lorene	8,177.90
Sawyer, Everett	500.00
Scianna, Robert	18,192.46
Scott, Heidi	10,686.50
Simmons, Daniel	454.75
Simonds, Bruce	1,072.60
Simonds, Hilda	10,800.13
Smith, Ann	10,017.43
Smith, Linda	30,100.00
Smith, Richard	21,298.76
Solinsky, Sandra	142.84
Sperry, Susan	80.00
Steeves, Lloyd	35,996.50
Stevenson, Penelope	27,950.00
Stevenson, Robert	35,526.42
Stewart, Kevan	144.50
Stimson, Betty	1,025.71
Stimson, Jane	32,250.00
Stimson, Jeffrey	500.00
Stoffel, Andrew	180.00
Taft, Lorraine	4,890.00
Thomas, Jack	860.00
Thomson, Glyneta	160.00

Thurston, Deborah	32,165.13
Towle, Dawn	2,717.50
Trott, Martha	132.50
Uresky, Barbara	36,677.61
Verratti, Constance	595.00
Ward, Jeanne	520.00
Weisburger, Donald	45,531.18
Wheeler, Lynn	10,591.08
Wilson, Margaret	19,350.00
Winn, Joann	33,325.00
Witters, Charles	760.00
Young, Suzanne	120.00

To the School Board and voters of the Haverhill Cooperative School District, I submit my 5th annual report.

During the 91-92 school year, Haverhill Cooperative provided special education to 126 students: 9 pre-school, 78 elementary and 48 secondary.

Haverhill provides special education to pre-school children beginning at age three in compliance with state law. Pre-school screenings were offered to all residents of SAU 23 districts at four locations in conjunction with SAU 23 Project Saturday. A fifth pre-school screening was offered for Haverhill residents only in June, 1992.

Participation with the Haverhill Day Care Association for the last two years culminated in the opening of the Haverhill Child Care Center in Woodsville. The Center provides a placement option for pre-school children with special needs. A special education teacher coordinates their program to address the goals of their individual education plan (IEP) and support services such as speech therapy are provided at the center.

SAU 23 has worked at developing improved interagency collaboration. Jay Apicelli, SAU 23 consultant for children with emotional disabilities, organized monthly meetings of SAU 23 personnel and representatives of outside agencies which included Division for Children and Youth Services, Family Mediation Program, Haverhill Police Department, Family Strength, Center for New Beginnings, White Mountain Mental Health, and Head Start. These meetings promoted positive working relationships with outside agencies, a better understanding of services other agencies can and cannot provide, and services for children and their families.

The Individuals with Disabilities Education Act (IDEA) requires that special needs students from 16-21 years have a transition component in their IEP. The purpose is to assist students and their families in making plans for adult life. An application was submitted to the UNH Institute on Disability, Transition Initiative Project, for technical assistance in developing a transition program at Woodsville and Linwood High School.

The Special Needs Office offered training sessions and workshops to teachers and paraprofessionals on the following topics: Attention Deficit Disorder, Grief and Loss, Juvenile Justice System, Fetal Alcohol Syndrome, Cooperative Learning, Learning Disabilities and Cooperative Discipline. A six-week series, "Active Parenting", was offered to parents and a parent support group was offered at Woodsville Elementary School.

Goals for the 92-93 school year include preparation for the Special Education On-Site Evaluation conducted by the New Hampshire Department of Education, formation of a Community Planning Team to develop procedures for transition of students from high school to adult life, assistance to eligible families in applying for Medicaid, and provision of training in special education topics for staff and parents.

Respectfully Submitted,

Phyllis McKenna  
SAU 23 Director of Special Education

HAVERHILL COOPERATIVE SCHOOL DISTRICT

WOODSVILLE HIGH SCHOOL  
PRINCIPAL'S REPORT FOR SCHOOL YEAR 1991-92

GRADUATES - CLASS OF 1992

Amature, Matthew	Lang, Nicole
*Anderson, Julie	Leonard, Jason
Antos, Paul	*Lewis, Mary
Arnold, Katrina	Maccini, Mark
*Boucher, Nicole	Macomber, Victoria
Boutin, Billie-Jo	McClintock, Crystal
*Chase, Marshall	Monroe, Lyn
*Clough, Angela	Moody, Clifton
Conrad, Allison	Nystrom, Heidi
Coulter, Daniel	Pike, Mark
Dennis, Shawn	Poor, Michael
Dimick, Mary	Prescott, Sherry
Dube, Jeremy	Roden, Shawn
Eathorne, Alan	*Roy, Karen
Evans, Autumn	*Ruggles, Regina
Fenn, Thomas	Ste.Marie, Kelly Jo
*Finlay, Lara	Simmons, Daniel
Gherardi, Marcus	Smith, Rachel
*Harris, Amy	*Steenburgh, Carrie
*Hayden, Charity	**Vermaak, AnneMarie
Hill, Sandra	Ward, Wendy
Hill, William	*Whalen, Joy
Houston, Bradley	Woods, Edward
Howard, Sarah	Wyman, Jeremy

- \* National Honor Society Members  
\*\* Honorary National Honor Society  
Members

SCHOLARSHIP HONORS

Valedictorian	Joy Whalen
Salutatorian	Karen Roy
Third Honor	Carrie Steenburgh
Fourth Honor	Lara Finlay

CLASS MARSHALS

Carol Elliott - Christian Kimball

COMMENCEMENT AWARDS - CLASS OF 1992

Alumni Attainment Award	Joy Whalen
American Legion Award	Marshall Chase
American Legion Auxil- iary Award	Karen Roy
Cohase Lions Club Scholarship	Julie Anderson
Daughters of the American Revolution Certificate	Charity Hayden
McIndoes Academy Scholar- ship Award	Karen Roy
Rotary Club	Regina Ruggles
Scholarship	Julie Anderson
National Merit Scholarship Awards:	
Letter of Commendation	Lara Finlay
Certificate of Merit	Marshall Chase
Monroe Men's Club Grant	Regina Ruggles
Perley N. Klark Awards:	
Choral	Katrina Arnold
Instrumental	Karen Roy

Progressive Club	Lara Finlay	Woodsville Area Booster	
Humanities Scholarship		Club Citizens For	
Robert C. Byrd Honors	Joy Whalen	Scholars Scholarship	
Scholarship		Awards (Continued):	
Josten Foundation	Julie Anderson	In Honor of the W.H.S.	Julie Anderson
Recognition Award		Class of 1927	
Veterans of Foreign	Daniel Simmons	Order of the Eastern	Julie Anderson
Wars Award		Star Scholarship	
Veterans of Foreign	Julie Anderson	Sons of the American	Katrina Arnold
Wars Auxiliary Award		Legion Award	
Monroe Friendship Circle	Regina Ruggles	John O. Keyes Masonic	Julie Anderson
Educational Gift		Memorial Scholarship	
Paul P. Tucker	Wendy Ward	Carl Sawyer Memorial	Alan Eathorne
Memorial Award		Award	
Frank G. Woodward	Charity Hayden	Pine Grove Grange #298	Amy Harris
Memorial Scholarship		Youth Scholarship	
Walter & Carole Young	Amy Harris	Steven Holden Memorial	Lara Finlay
Foundation Scholarships	Nicole Boucher	Award	
	Jason Leonard	S/Sgt James M. Jackson	Jason Leonard
	Marcus Gheradi	Award	
Prior Graduates '91	Windy Fortier	Mary A. Smith Memorial	Amy Harris
'89	Tammy Fortier	Academic Recognition	
'89	Karen Keniston	Award	
Odd Fellows & Rebekah's	Mark Maccini	George D. Kidder	Julie Anderson
Lodge Scholarships	Nicole Boucher	Scholarship	
Dr. Robert C. Campbell	Amy Harris	I Dare You Leadership	Julie Anderson
Award	Jason Leonard	Awards	Marcus Gherardi
Nootka Lodge Business	Angela Clough	CARE Scholarship:	Joy Whalen
Scholarship			Charity Hayden
North Haverhill Girls'	Angela Clough		Julie Anderson
Club Scholarship	Julie Anderson	CARE Scholarship in memory	Carrie Steenburgh
Monica Smith Memorial	Mary Lewis	of Julius Tueckhardt III	
Award		Principal's Leadership	Julie Anderson
Woodsville Area Booster	Daniel Simmons	Awards	Lara Finlay
Club Citizens For	Regina Ruggles		Carrie Steenburgh
Scholars Scholarship	Shawn Roden		Joy Whalen
Awards	Amy Harris		Marshall Chase
	Charity Hayden		Marcus Gherardi
			Karen Roy



Leslie Lackie Jr. Memorial Award	Daniel Coulter
W.H.S. Student Council Scholarship	Joy Whalen Marcus Gherardi Amy Harris Carrie Steenburgh Daniel Simmons Karen Roy Amy Harris
Henry S. Aldrich Scholarship	
Orcutt Achievement Award	Lara Finlay
Air Force R.O.T.C. Scholarship Recognition	Marshall Chase
N. H. Retail Grocers Association Scholarship	Karen Roy
National Honor Society Recognition Awards	Marshall Chase Karen Roy
National Honor Society Community Scholarships	Julie Anderson Lara Finlay Carrie Steenburgh Karen Roy
F.B.L.A. Savings Bond Award	Marcus Gherardi
Special Achievement Award	Daniel Coulter
Salutatorian Award	Karen Roy
Valedictorian Award	Joy Whalen

The 1991-92 school year will be remembered by many of us as a particularly rewarding and successful school year, led by a very small senior class in numbers (48), but a senior class that was made up of many talented individuals. We believe that this year, as in years before, the student body has realized successes in the area of academics, in leadership activities, and in athletics. The faculty and staff are to be recognized for their caring and hard work with our students.

We are continuing to work on preparing the self evaluation process for the New England Association of Schools and Colleges. This is a ten year cycle of evaluation and the result of it will outline our areas of commendation and recommendations for the future. We have worked on preparations for the on-site visit in September of 1992, and we are confident that we will receive some very positive remarks and some direction for the future.

The entire SAU continues to work on curriculum with work completed or nearing completion in Science, Math, English, Technology Education, Health, and Music, and work beginning in Foreign Language, Art, Social Studies, Physical Education, Computer Science, Home Economics and Business Education next year. This work, combined with the New England Association work going on is very taxing, but will be a huge accomplishment when it is completed in 1993-94.

Staff changes at Woodsville High School in the fall of 1992 were few. I am sorry to say that George Cobb, department head of the Science Department and a teacher here for seventeen years, left us to work in Monroe, his home town. We thank George for the years of service he has given to the students here at Woodsville, and I am sure he will be very successful in Monroe. Thank you, George, for your hard work and devotion. I am happy to report that Mrs. Beverly Colby was hired to replace Mr. Cobb. Beverly previously taught at the White Mountain School.

We have hired two Special Education aides, Charles Ottina and Barbara Ingerson, because of additional Special Education students here at the high school.

With the results of the Citizens For Scholarships fund drive we were able to raise over \$7,000.00 this year and awarded \$2,500.00 in scholarships to members of our senior class. We would like once again to thank Carol and Chip Harris for their support and donations to this fund.

There are many people who have contributed to the successes we have achieved this year. Without their generous support our job would be nearly impossible. I would like to thank Walter and Carole Young for their generosity in providing scholarship support for our seniors and previous graduates.

To the Woodsville Area Booster Club for their generous contributions in both time and money, toward both academic and extracurricular activities.

I would like to thank Superintendent Dr. Douglas B. McDonald, Assistants Mr. James Gaylord and Dr. Keith Pfeifer, and all of the members of the Haverhill Cooperative School Board for their support.

Once again, I wish to recognize the teachers, coaches and support staff for their hard work and dedication during the past year. This community is very fortunate to have such a hardworking and professional staff. It is obvious that our successes are most directly related to the staff's efforts.

We will continue to strive for a stronger academic program as well as to stress spirit, hard work and discipline to our students. I look forward with enthusiasm to the job that lies ahead.

Respectfully submitted,

Bruce C. Labs, Principal

Haverhill Cooperative School District  
Woodsville Elementary School  
Principal's Report for 1992-1993

It has been said that a good school is one that is getting better. That is definitely the case for Woodsville Elementary School.

There have been continued improvements to the physical plant in order to make it more attractive and comfortable. Last spring, lovely flower gardens were constructed on each side of the front entrance. This project was designed by Mrs. Edith Shapiro, who also organized a host of volunteers who gave labor, plants, and materials. Inside the building, the asbestos bearing tile was removed from the gym, and a new floor was installed. The walls were also painted. Recently, all fluorescent lights in the original classrooms were replaced with new, more efficient energy saving fixtures.

Curriculum development is an on-going activity. Each teacher is assigned to one or more of the different curriculum committees and acts as building representative in developing written curriculum for SAU #23. Math and science curriculum guides are in use by each teacher. A draft of the music curriculum is now available, and language arts is in progress.

During the next school year, we will be conducting a self study of this school as the first phase of the accreditation process with the New England Association of Schools and Colleges. This is a very demanding task for the staff, but it is also very rewarding because it brings everyone into focus on

strengths and weaknesses of our school programs and community.

The most exciting news concerns Mrs. Margo Kleinfelder, "Mrs. K," one of our first grade teachers. Mrs. Kleinfelder is one of a very select group of teachers throughout the United States to receive a Presidential Award for Excellence in Science and Mathematics Teaching. She and her husband are invited to spend the week of April 27, 1993, as guests of the President in Washington, where she will participate in a series of events which recognize the importance of her teaching contributions and reaffirm the importance of science and mathematics in America's schools. Mrs. Kleinfelder was one of three state awardees from New Hampshire to be selected for the national competition.

As a result of her award, Mrs. Kleinfelder will oversee the use of a \$7,500 grant from the National Science Foundation. It is also hoped that businesses and foundations in the North Country will become aware of the quality of learning which takes place at our school and will be forthcoming with funds and resources to help further the programs that the grant initiates.

The staff and students spend a lot of time talking, studying, and doing things to make our environment better for their future. The recycling of aluminum cans is very apparent because of the cage located in front of the school. It is very functional and needs to be there to attract contributors. The revenue from selling the aluminum is divided among the schools and is used for environmental studies. Woodsville Elementary School used the money for field trips to places such as Odiorne State Park, Fairbanks

Museum, Montshire Museum, Squam Lakes Science Center, and the Rocks Estate in Bethlehem. We are also exploring the recycling of plastics, tin cans, and paper as conservation and fund raising, as well as learning, activities.

Mrs. Donna Gaylord, who is also the nurse at Woodsville Elementary School, has organized a third grade team of ODYSSEY OF THE MIND, and Mrs. Hilary Bumgarner is recruiting a primary team of students to work on projects to take to regional competitions meeting in the spring. O.M. is an opportunity for children to share and pool creative talents in problem solving activities.

We do not have an art teacher for a formal art program in this school. However, we do have occasional projects presented by volunteers or by the P.T.A. Last spring, the third grade, under the guidance of Emile Birch, a noted New Hampshire sculptor, created a beautiful sculpture which is located in the entrance of the school. This glazed clay sculpture portrays the geography, history, and natural resources of the town of Haverhill. Mrs. Katherine Blaisdell showed slides and talked with the children about the history of the town, and The Haverhill Historical Society loaned materials to provide a background for developing this piece of artwork. This project was funded by the PTA and a special grant from the New Hampshire Council on the Arts.

Reading Recovery is in its second year of serving students, with excellent results. The intensity of instruction has helped identified "at risk" first grade students to become confident, successful readers who would otherwise have required remedial services. Special education services at this

school have been visited by school personnel from other districts to see how handicapped students are served as regular students. The successful delivery of these services has come about as a result of staff training, staff motivation, and team work which allows everyone to achieve to his/her potential.

"In April 1991, the President announced AMERICA 2000, an education strategy designed to move all communities in America toward realization of the six national education goals. The goals represent an agreement between the President and the Nation's governors that sets national priorities for the nineties. The U.S. Department of Education has the principal Federal responsibility for the successful implementation of the national goals, and has made goal one, the cornerstone of the six goals, a top priority. The first goal states the following:

By the year 2000, all children in America will start school ready to learn.

- All disadvantaged and disabled children will have access to high quality and developmentally appropriate preschool programs that help prepare children for school.
- Every parent in America will be a child's first teacher and devote time each day helping his or her preschool child learn; parents will have access to the training and support they need.
- Children will receive the nutrition and health care needed to arrive at school with healthy minds and bodies, and the number

of low birthweight babies will be significantly reduced through enhanced prenatal health systems."

The New Hampshire Department of Education has addressed this first goal by holding training meetings and getting people from all levels of school management to think and start action on the state plan called "Success by Six." This goal is important to all children entering school for the first time. SAU #23 has established a Task Force which has been meeting since April 1992 to explore ways of achieving this goal. We at Woodsville Elementary School have a special interest in assisting with meeting this goal through the establishment of a preschool program that would be available to all 3-5 year olds. The program would be designed to serve special needs of the children and also to provide parent training and guidance that would assure success for every child.

In closing, I wish to say thank you to everyone for the continued support of your school. It is the continued team spirit of board members, administration, staff, parents, and community members working together that will provide the best possible educational experience for our citizens of the future.

I invite you to visit your school.

Respectfully submitted,

Richard A. Fagnant

"The school is the last expenditure upon which America should be willing to economize."

Franklin D. Roosevelt



FUTURE BUSINESS LEADERS OF AMERICA

Carol Elliott, Chris Lavoie, Nicole Moreau, Peter Roy, Chris Antos, Jeremy Wozny, Matt Parker, Kim House, Megan Roden, Leah Frezza, John Conrad, Rob Fagnant, and Mandy Butson. Advisor: Joanne Melanson.

Haverhill Cooperative School District  
Haverhill Cooperative Middle School  
Principal's Report for 1992-1993

The new Haverhill Cooperative Middle School opened its doors on August 26, 1992. You should be proud of the beautiful building you have built for your sons and daughters. It is a very comfortable environment, which is kept shiny by our custodians. The center octagon is the major thoroughfare of the school. Our 330 students and 50 staff members flow through it daily.

Schools bring with them mascots and school colors. Ours is no exception. We are known as the Haverhill Hawks and our colors are black and red. Student artists from Woodsville High School painted a stunning hawk on one of the walls in the gymnasium.

The middle school welcomed many new staff members this year. Mrs. Robin Burns-Henry coordinates our Chapter I program. Mr. Kenneth Poirier teaches both Art and Technology Education. Mrs. Susan Lornitzo is a half-time Math and Science teacher. Mrs. Karolee Henson is a classroom aide in the fourth grade. Mrs. Margaret Duffy is an aide in the Chapter I program. Mrs. Cindy Smart works half-time in the kitchen and Mr. Chet Page is an evening custodian.

All students in the middle school have classes in computer, physical education, Art, health, technology education, and home economics. Each class is taught with age appropriate skills in mind. The schedule was constructed to provide the greatest number of students with the most learning opportunities possible.

Teachers are working in teams to provide our students with an interdisciplinary educational program. Students work on projects that overlap different subject areas. One team of seventh grade students worked on a very successful business project which incorporated Mathematics, English, Social Studies, and Home Economics.

The staff of the middle school continues to be involved in the development of curriculums. Math and Science are currently being used and Language Arts, Technology, and Music are heading towards completion. It is a valuable process which will enhance our schools in the future.

The middle school music program is thriving. The chorus has over 100 members and the 6th., 7th., and 8th. grade bands have more than 50 instrumentalists. If you have not had an opportunity to see the band or chorus perform, do make a point of getting out to see them perform. It is a real treat.

Many people have contributed their valuable time and effort this year to help make the Haverhill Cooperative Middle School a reality. From working on committees to helping with the move to the new site, the community has been very generous with its support.

I would like to thank Superintendent Dr. Douglas McDonald, Assistant Superintendents Dr. Keith Pfeifer and Ms. Linda Nelson, and all the members of the Haverhill Cooperative School District Board for their support.

In closing, I would like to thank the faculty,

students, and parents of the Haverhill Cooperative  
Middle School for striving towards excellence.

Respectfully submitted,

Donald M. Weisburger,  
Principal

REPORT OF THE SCHOOL NURSE  
WOODSVILLE & JAMES R. MORRILL ELEMENTARY  
1991 - 1992

Number of pupils:	436
Number of School Visits:	126
Number of Home Visits:	4

Communicable Diseases Reported:

Chicken Pos	28
Pediculosis	11
Conjunctivitis	7
Impetigo	3
Pneumonia	6
Ring Worm	1
Strep Infections	11
Mononucleosis	1
Scabies	1
Scarlet Fever	1
Measles	1
Croup	1
Shingles	1
Conjunctivitis	7

Dental Clinic:

Number examined and treated	29
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Immunizations:

Tetanus and Diptheria Boosters	0
Sabin Oral Polio	0
MMR	45

Screening Tests Done:

Vision	464	Referred	16
Hearing	457		3
Scoliosis	130		3
Urinalysis	43		0
Hemoglobin	43		1
Blood Pressures	46		0
Teachers	3		

Inspections (Pediculosis)	1951
Heights	236
Weights	241
First Aide	659

The 1991-1992 school year began with the school health services shared by two-part time nurses. As the student population increases in our school district, the number of medical issues increases respectively. There has been an increase in the severity of these medical issues with only part-time nurses to cover each school building.

With this increasing enrollment and medical liability more hours are definitely needed to complete the required screenings and documentation that is mandated by the State of New Hampshire.

The annual immunization survey, required by the State of New Hampshire, was completed in November. Most new students were up to date. Those who did not meet the state's minimum requirements were brought up to date by their family physician or at the local well child care clinic, or school clinic.

On October 2, 1991 the NH Dept. of Public Health held their annual preschool vision and hearing program at Woodsville Elementary School. Sixty children participated in the program. There were 9 referrals made for vision and/or hearing failures. A special thank you is extended to the high school students who help with this program every year. A special thank you is also extended to the Lions Club for their financial sponsorship.

All hearing and vision screenings were completed. Students who fail these screenings initially are retested before a referral is made. Throughout the year the Lions Club assisted in obtaining eye examinations and glasses for students in financial need. Again we wish to thank the Lions Club for their continued support.

All heights and weights were completed. Scalp inspections for pediculosis were completed at the appropriate times.

Screening physicals were completed in grade four. This examination includes a urinalysis, hemoglobin and blood pressure evaluation.

Scoliosis screening was conducted in grades five and six. This examination is done to detect curvature of the spine. Any defects noted were referred to the parents for follow-up with their family physicians.

In October inservices were given to the faculty and staff members on seizures, anaphylaxis, and head injuries.

During the month of November an informative presentation on Aids was presented by Shaun Donahue (SAU Health Care Coordinator) and myself to students in grades 4-6. There was a question and answer period following this presentation.

In January and February a presentation on dental health was presented to the kindergarten class at Woodsville Elementary. This presentation included a film on dental care and nutrition, followed by a discussion on health care.



During the month of March kindergarten students participated in "Teddy Bear Physical Day." This program gives children the opportunity to understand and alleviate fears that might arise when they seek medical attention from the school nurse or their own family physician.

Also during the month of March a presentation on the physical, emotional, and social changes of an adolescent was presented to students in grade 6 by Shaun Donahue and myself.

In March, Shaun Donahue and myself presented a program on Aids for those students in grades 7-8 at Haverhill Academy Junior High. Again this program was followed by a question and answer period.

In April an immunization clinic was held at Woodsville and James R. Morrill Elementary. These clinics adequately immunize any student in the schools who need to comply with New Hampshire's minimum standards. These clinics are set up through the State of New Hampshire in Concord along with the schools, and are at no cost to the student to receive these vaccines.

In the spring the clinic was held at Dr. Phillip and Dr. Robert Munson's office in Bradford, Vermont. Twenty-nine elementary students participated in this clinic. Monies for the clinic came from money raised at the school district meeting along with donations from the following organizations: The Haverhill Chapter of the Salvation Army, Woodsville United Methodist Women, and the VFW Auxiliary, Haverhill Memorial Post #5245. The money that was donated was used to cover the

cost at the clinic and the transportation of the students.

During the month of April all of the health records at Woodsville Elementary were audited by the State of New Hampshire Woodsville Elementary was in compliance for every student who had immunizations on record.

During the month of may a film on menstruation was shown to grades 4 and 5 at Morrill Elementary. Information on female growth and development was presented to the girls at this time and a question and answer session followed.

Kindergarten registration was held at Woodsville Elementary School in May. Parents were made aware of immunization requirements and the need for a physical examination before their child entered school in the fall. vision and hearing screenings were done during registration.

During the school year several workshops and conferences were attended:

8/7/91: Feed Your Mind-Feed Your Body Workshop, State of New Hampshire Dept. of Education of Food and Nutrition Services Workshop, Bow, NH.

8/20/91: Physical Assessment of The School-Aged Child. Saint Anselm's College, School Nurse Institute.

8/21/91: Legal Issues For School Nurses. Saint Anselm's College, School Nurse Institute.

9/4/90-12/13/91: Fundamentals of mathematics. A four credit college course through the School For Lifelong Learning in Littleton, NH.

10/24 & 10/25/91: HLAY 2000 Trainer Workshop held in Whitefield, NH.

11/25/92: School Nurse Meeting held at Woodsville High School.

2/13/92: Health Education Committee Meeting at Woodsville Elementary School.

3/13 & 3/14/92: Emergency Care Training for School Nurses at Campton, NH. Sponsored by NHSNA.

3/21/92: Project Saturday held at Woodsville Elementary School. There were blood pressure screenings offered along with health care information.

3/5/92-6/11/92: Stress and It's Impact On The Family. A four credit college course through the School For Lifelong Learning in Littleton, NH.

4/8/92: School Nurse Meeting was held at Woodsville High School.

5/21/92: School Nurse Meeting was held at Lin-Wood Public School.

In closing I wish to thank the administration, faculty, staff, students, and parents for your continued support and cooperation throughout the school year.

Respectfully Submitted,

Margie Wilson, RN  
School Nurse



ENVIRONMENTAL CLUB

Jen Arnold, Amber Hayden, Courtney Estill, Karen Bixby, Nicole Moreau, Tonya Ruggles, Julie Gover, and Dan Kinney. Advisor: Barbara Colby.

GL6115

SCHOOL ADMINISTRATIVE UNIT #23

BUDGET WORKSHEET BY FUNCTION

\*S1\*

11/23/92

1-GENERAL FUND

EXPENSE ACCOUNT	DESCRIPTION		***** 1991-1992 *****	*****	* 1992-1993 *	* 1993-1994 *	+/-	
			BUDGET	ACTUAL	BUDGET	BUDGET		
1100 REGULAR PROGRAMS	FUNCTION	TOTAL	*	118,294.00	64,880.12	83,195.00	86,057.00	2,862.00
1200 SPECIAL PROGRAMS	FUNCTION	TOTAL	*	89,841.00	66,845.79	83,495.00	82,669.00	826.00-
1230 FRENCH POND SCHOOL	FUNCTION	TOTAL	*	117,433.00	112,460.52	119,391.00	121,539.00	2,148.00
1231 EMOTIONALLY DISTURBED	FUNCTION	TOTAL	*	37,328.00	40,358.92	46,570.00		46,570.00-
1270 GIFTED AND TALENTED	FUNCTION	TOTAL	*	2,050.00	4,815.14	2,050.00	4,050.00	2,000.00
1300 VOCATIONAL PROGRAMS	FUNCTION	TOTAL	*	3,000.00	3,145.81	3,100.00	3,150.00	50.00
1420 SUMMER SCHOOL	FUNCTION	TOTAL	*	6,537.00	6,037.06	6,385.00	6,340.00	45.00-
1425 FPS SUMMER SCHOOL	FUNCTION	TOTAL	*	5,522.00	4,885.86	5,514.00	5,800.00	286.00
2113 SOCIAL WORKER	FUNCTION	TOTAL	*	41,252.00	39,020.61	44,275.00	45,529.00	1,254.00
2130 HEALTH SERVICES	FUNCTION	TOTAL	*		176.88		12,200.00	12,200.00
2140 PSYCHOLOGICAL SERVICES	FUNCTION	TOTAL	*	22,000.00	26,114.49	21,797.00	57,792.00	35,995.00
2150 SPEECH AND AUDIOLOGY	FUNCTION	TOTAL	*	142,122.00	97,583.38	136,442.00	151,207.00	14,765.00
2159 SPEECH-SUMMER SCHOOL	FUNCTION	TOTAL	*	2,526.00	1,171.81	2,564.00	2,700.00	136.00
2210 IMPROVEMENT OF INSTRUCTION SERVICES	FUNCTION	TOTAL	*	23,400.00	22,893.61	23,400.00	23,760.00	360.00
2212 INSTRUCTION/CURRICULUM DEVELOPMENT	FUNCTION	TOTAL	*	7,500.00	13,500.44	7,500.00	7,500.00	
2213 INST STAFF TRAINING	FUNCTION	TOTAL	*	4,550.00	9,050.53	5,250.00	6,250.00	1,000.00
2222 SCHOOL LIBRARY	FUNCTION	TOTAL	*		190.25			
2311 SCHOOL BOARD	FUNCTION	TOTAL	*					
2312 CLERK OF THE BOARD	FUNCTION	TOTAL	*	262.00	75.36	262.00	300.00	38.00
2313 DISTRICT TREASURER	FUNCTION	TOTAL	*	1,006.00	830.07	907.00	903.00	4.00-
2315 LEGAL	FUNCTION	TOTAL	*	750.00	951.90	750.00	750.00	
2317 AUDIT	FUNCTION	TOTAL	*	2,000.00	1,850.00	1,950.00	2,050.00	100.00
2321 OFFICE OF SUPERINTENDENT	FUNCTION	TOTAL	*	358,144.00	363,212.76	361,396.00	358,135.00	3,261.00-
2330 SPECIAL AREA ADM SERVICES	FUNCTION	TOTAL	*	116,857.00	116,772.00	112,106.00	114,352.00	2,246.00
2331 G & T COORDINATOR	FUNCTION	TOTAL	*	26,811.00	25,990.42	27,607.00	27,655.00	48.00
2390 OTHER SUPPORT SERV-GEN ADM	FUNCTION	TOTAL	*	8,500.00	6,878.55	8,300.00	9,000.00	700.00
2520 FINANCIAL DEPARTMENT	FUNCTION	TOTAL	*	103,788.00	102,883.73	126,748.00	132,598.00	5,850.00
2542 OPERATION OF BUILDINGS	FUNCTION	TOTAL	*	3,594.00	1,344.41	6,652.00	5,756.00	896.00-
2544 CARE AND UPKEEP OF EQUIPMENT	FUNCTION	TOTAL	*	12,500.00	11,818.09	12,500.00	12,000.00	500.00-
2550 RC TRANSPORTATION	FUNCTION	TOTAL	*	44,610.00	27,990.05	46,158.00	45,738.00	420.00-
2554 TRANSPORTATION-FIELD TRIPS	FUNCTION	TOTAL	*	280.00		280.00		280.00-
2556 RC SS TRANSPORTATION	FUNCTION	TOTAL	*	3,497.00	2,779.32	2,812.00	2,802.00	10.00-
2557 FPS TRANSPORTATION	FUNCTION	TOTAL	*	6,850.00	6,307.20	7,100.00	6,925.00	175.00-
2558 FPS SS TRANSPORTATION	FUNCTION	TOTAL	*	200.00	103.89	200.00	200.00	

GL6115	SCHOOL ADMINISTRATIVE UNIT #23	BUDGET WORKSHEET BY FUNCTION						
	*S1*	11/23/92						
	1-GENERAL FUND							
EXPENSE ACCOUNT	DESCRIPTION		*****	1991-1992	*****	* 1992-1993 *	* 1993-1994 *	
				BUDGET	ACTUAL	BUDGET	BUDGET	+/-
2645 STAFF SERVICES-HEALTH	FUNCTION	TOTAL	*	250.00	349.20	300.00	300.00	
2649 STAFF SERVICES-OTHER	FUNCTION	TOTAL	*	65.00	67.80	68.00	68.00	
2660 DATA PROCESSING SERVICES	FUNCTION	TOTAL	*	11,926.00	11,372.07			
2900 OTHER SUPPORT SERVICES	FUNCTION	TOTAL	*					
1 GENERAL FUND	FUND	TOTAL	**	1,325,245.00	1,194,708.04	1,307,024.00	1,336,075.00	29,051.00

GL6115 SCHOOL ADMINISTRATIVE UNIT #23  
 \*S1\*  
 2-FEDERAL AND SPECIAL PROJECTS FUND

BUDGET WORKSHEET BY FUNCTION  
 11/23/92

EXPENSE ACCOUNT	DESCRIPTION		***** 1991-1992 *****	*****	* 1992-1993 *	* 1993-1994 *	+/-
			BUDGET	ACTUAL	BUDGET	BUDGET	
1100 REGULAR PROGRAMS	FUNCTION	TOTAL *		8,176.00			
1200 SPECIAL PROGRAMS	FUNCTION	TOTAL *		11,505.00			
1250 SPECIAL PROGRAMS	FUNCTION	TOTAL *	128,012.00	169,030.02	153,885.00	173,510.00	19,625.00
2100 SUPPORT SERVICES-PUPILS	FUNCTION	TOTAL *		131.04			
2110 HOMELESS COORDINATOR	FUNCTION	TOTAL *		4,449.77			
2113 SOCIAL WORKER	FUNCTION	TOTAL *					
2120 GUIDANCE SERVICES	FUNCTION	TOTAL *		5,536.49			
2130 HEALTH SERVICES	FUNCTION	TOTAL *		5,148.28			
2140 PSYCHOLOGICAL SERVICES	FUNCTION	TOTAL *	46,783.00	47,743.08	54,500.00	65,000.00	10,500.00
2150 SPEECH AND AUDIOLOGY	FUNCTION	TOTAL *		12,500.00			
2190 OTHER SUPPORT SERVICES-PUPILS	FUNCTION	TOTAL *					
2210 IMPROVEMENT OF INSTRUCTION SERVICES	FUNCTION	TOTAL *		21,572.78	15,000.00	30,500.00	15,500.00
2212 INSTRUCTION/CURRICULUM DEVELOPMENT	FUNCTION	TOTAL *		7,581.32			
2213 INST STAFF TRAINING	FUNCTION	TOTAL *		4,995.00			
2222 SCHOOL LIBRARY	FUNCTION	TOTAL *		1,823.39			
2310 SCHOOL BOARD SERVICES	FUNCTION	TOTAL *					
2322 HEALTH COORDINATOR	FUNCTION	TOTAL *					
2330 SPECIAL AREA ADM SERVICES	FUNCTION	TOTAL *	44,728.00	40,748.19	45,313.00	25,688.00	19,625.00-
2410 OFFICE OF THE PRINCIPAL	FUNCTION	TOTAL *					
2552 TRANSPORTATION TO AND FROM SCHOOL	FUNCTION	TOTAL *		150.75			
4600 BUILDING IMPROVEMENTS	FUNCTION	TOTAL *		4,228.00			
2 FEDERAL AND SPECIAL PROJECTS FUND	FUND	TOTAL **	219,523.00	345,319.11	268,698.00	294,698.00	26,000.00
DISTRICT TOTAL ****			1,544,768.00	1,540,027.15	1,575,722.00	1,630,773.00	55,051.00

## SCHOOL ADMINISTRATIVE UNIT #23

## REVENUE

	Budgeted 1991-92	Actual 1991-92	Budgeted 1992-93	Budgeted 1993-94	+/-
770 Unreserved Fund Balance	20,000.00	115,327.87	42,500.00	50,000.00	7,500.00
1000 Local Revenue					
Assessment	702,515.00	702,515.00	702,479.00	708,532.00	6,053.00
Tuition - Regional Center	131,518.00	5,308.00			
Tuition - French Pond School	147,000.00	160,017.47	144,300.00	144,300.00	
Itinerants (Bath, Monroe, Warren, Piemont)	95,911.00	62,866.84	77,505.00	76,562.00	-943.00
Interest	5,500.00	6,005.08	7,500.00	7,500.00	
Miscellaneous		5,197.88			
Haverhill Food Service - Data Processing				2,000.00	2,000.00
1949 Special Needs Support					
Summer School					
Regional Center	10,034.00		9,197.00	9,142.00	-55.00
French Pond	5,722.00		5,714.00	6,000.00	286.00
Speech	2,526.00		2,564.00	2,700.00	136.00
Transportation		31,780.89	34,223.00	38,500.00	4,277.00
Regional Center (Special Ed. Assessment)	5,000.00	5,000.00	5,000.00		-5,000.00
E.D. Teacher (Special Ed. Assessment)			3,650.00		-3,650.00
Speech/Language	124,610.00	125,927.00	124,592.00	136,207.00	11,615.00
Speech Language (Special Ed. Assessment)	12,500.00	12,500.00	7,500.00	12,500.00	5,000.00
Diagnostic/Prescriptive	23,400.00	23,400.00	23,400.00	23,760.00	360.00
Social Worker (Special Ed. Assessment)	7,500.00	7,500.00	7,500.00	8,500.00	1,000.00
Case Management		79,030.33	87,400.00	82,672.00	-4,728.00
Occupational Therapy				12,200.00	12,200.00
3000 Revenue From State Sources					
Gas Tax Refund	350.00	627.50	500.00	500.00	
Misc Income & Aids Project		8,751.86			
Other		1,000.00			
6000 Special Initiative Grant					
Revenue From Federal Sources	172,740.00		199,198.00	199,198.00	
Chapter I	48,500.00	217,629.60	52,000.00	65,000.00	13,000.00
Psychological Services - 94-142	5,442.00		11,500.00	7,000.00	-4,500.00
Pre-School	19,000.00		15,000.00	31,000.00	16,000.00
Drug/Alcohol			2,500.00	4,500.00	2,000.00
Occupational Therapy			2,500.00		-2,500.00
Emotionally Handicapped	5,000.00		7,500.00	2,500.00	-5,000.00
Speech/Language Grants					
Handicapped Aid 94-142		14,005.00			
Elem/Sec Alcohol & Drug		35,616.75			
Block Grant/Title II		4,049.51			
6300 Other Revenue					
Sale of Fixed Assets		50.00			
TOTAL	1,544,768.00	1,624,106.58	1,575,722.00	1,630,773.00	55,051.00

HAVERHILL COOPERATIVE SCHOOL DISTRICT  
BOND PAYMENT SCHEDULE  
BOND A

	Principal	Interest
1992-93	65,000.00	165,462.50
1993-94	70,000.00	161,075.00
1994-95	70,000.00	156,525.00
1995-96	75,000.00	151,812.50
1996-97	80,000.00	146,775.00
1997-98	85,000.00	141,412.50
1998-99	90,000.00	135,725.00
1999-2000	100,000.00	129,550.00
2000-01	105,000.00	122,887.50
2001-02	110,000.00	115,900.00
2002-03	120,000.00	108,365.00
2003-04	125,000.00	100,217.50
2004-05	135,000.00	91,440.00
2005-06	145,000.00	81,847.50
2006-07	155,000.00	71,497.50
2007-08	165,000.00	60,375.00
2008-09	175,000.00	48,475.00
2009-10	190,000.00	35,700.00
2010-11	200,000.00	22,050.00
2011	215,000.00	7,525.00

HAVERHILL COOPERATIVE SCHOOL DISTRICT  
BOND PAYMENT SCHEDULE  
BOND B

	Principal	Interest
1992-93	80,000.00	197,437.50
1993-94	85,000.00	192,037.50
1994-95	90,000.00	186,300.00
1995-96	100,000.00	180,225.00
1996-97	105,000.00	173,475.00
1997-98	110,000.00	166,387.50
1998-99	120,000.00	158,962.50
1999-2000	125,000.00	150,862.50
2000-01	135,000.00	142,425.00
2001-02	145,000.00	133,312.50
2002-03	155,000.00	123,525.00
2003-04	165,000.00	113,062.50
2004-05	175,000.00	101,925.00
2005-06	185,000.00	90,112.50
2006-07	200,000.00	77,625.00
2007-08	215,000.00	64,125.00
2008-09	230,000.00	49,612.50
2009-10	245,000.00	34,087.50
2010-11	260,000.00	17,550.00

# HAVERHILL COOPERATIVE SCHOOL DISTRICT

## ASBESTOS NOTES

	Note #1	Note #2
1991-92	2,800	
1992-93	5,000	2,000
1993-94	5,000	2,000
1994-95	5,000	2,000
1995-96	5,000	2,000
1996-97	5,000	2,000
1997-98	5,000	2,000
1998-99	5,000	2,000
1999-2000	5,000	2,000
2000-01	5,000	2,000
2001-02	5,000	2,222
2002-03	2,947	
TOTAL	55,747	20,222



## STUDENT COUNCIL

Michelle Smith, Nikki Boutin, Amy Clough, Heidi Fortier, Mary Ann Heinemann, Jody Roy, Courtney Estill, Emily Musty, Cathy Smith, Rob Fagnant, JoAnn Roy, Chatham Flynn, Dan Kinney and Crissy Butson. Advisors: Dale Feid and Kevin Joyce.



of Residents of Haverhill during 1992

Place of Marriage and Date of Marriage	Name of Groom	Residence	Name of Bride	Residence
<u>January</u>				
11 Woodsville	Maurice J. Fleury	Woodsville	Wanda J. Shute	Woodsville
<u>February</u>				
15 N. Haverhill	Steven W. Roberts	Bolton, Ct.	Pamels A. Reed	N. Haverhill
22 N. Haverhill	Claude H. Bingham	N. Haverhill	Agnes L. Horne	N. Haverhill
23 N. Haverhill	James E. French	Pike	Diane A. Lavanway	Wilder, Vt.
<u>March</u>				
11 Lyme	Antonio F. Fonseca	Naugatuck, Ct.	Millie D. Crowley	Woodsville
<u>April</u>				
5 N. Haverhill	Darryl H. Hatch	Woodsville	Samantha J. Hoyt	Woodsville
11 Haverhill	David A. Wright	N. Haverhill	Vicky A. Mack	N. Haverhill
<u>May</u>				
2 Plaistow	John T. O'Gara, Jr.	Woodsville	Colleen A. Vinnacombe	Woodsville
8 Woodsville	Ronald S. Baker	Woodsville	Cynthia J. Sotir	Woodsville
22 Lincoln	David A. Drown	N. Haverhill	Mary C. Ingalls	N. Haverhill
23 Haverhill	Scott E. Pollock	N. Haverhill	Nicole M. Dow	Orford
23 Woodsville	Donald G. Pond	Woodsville	Lorna M. Wright	Lisbon
30 Woodsville	Andrew R. Fraser	Woodsville	Janet M. Scott	Woodsville
<u>June</u>				
6 Haverhill	Chrostopher S. Davis	Pike	Maria A Bartzis	Pike
6 N. Haverhill	Jeremy S. Hatch	N. Haverhill	Jane E. Elliott	N. Haverhill
20 Woodsville	Jeffrey L. George	Woodsville	Jenny L. Paquin	N. Haverhill
21 N. Haverhill	Robert E. Clifford, Jr.	N. Haverhill	Susan E. Paterson	N. Haverhill
27 N. Haverhill	Bradley N. Farr	N. Haverhill	Rosalie N. Taber	N. Haverhill
27 N. Haverhill	Robert W. Green	Freemont, Ca.	Karen J. Brooks	Woodsville
27 N. Haverhill	Ronald E. Drown, Jr.	Woodsville	Deborah A. Fenoff	Woodsville
<u>July</u>				
15 Haverhill	Scott A. Hall	N. Haverhill	Denise L. Ingerson	N. Haverhill
18 Haverhill	James J. Davis	Dover	Jennifer L. Corey	Woodsville
23 Haverhill	Jay T. Tann	N. Haverhill	Susan Emory	N. Haverhill
<u>August</u>				
22 Haverhill	Richard P. McKean, II	Woodsville	Cheryl A. Vigent	Woodsville
29 Haverhill	Dwight R. Ricker	Groton, Vt.	Angela M. Thayer	N. Haverhill
<u>September</u>				
4 Woodsville	Steven A. Leighton	Woodsville	Beth A. Nunno	Woodsville
4 Woodsville	Harold A. Clough	N. Haverhill	Julie L. Kennedy	Woodsville
12 Bath	Manuel J. DeSouza	Woodsville	Pamela A. Murphy	Woodsville
<u>November</u>				
20 Piermont	Lawrence M. Sedgwick, Jr.	Pike	Judith A. Sawyer	Bradford, Vt.
29 Sugar Hill	LaSaulle W. Violette	N. Haverhill	Amy E. Bean	Dalton
<u>December</u>				
31 Bath	William M. Rayburn, 3rd.	N. Haverhill	Debra A. Sullivan	N. Haverhill

To residents of Haverhill during 1992

Date of Birth and Name of Child	Sex	Name of Father	Maiden Name of Mother	Residence of Parents
<u>January</u>				
6 James Daniel Elliott	M	James W. Elliott, II	Penny L. Osgood	Woodsville
13 Michael Douglas Basner	M	Douglas W. Basner	Barbara J. Klingler	Woodsville
16 Shelby Lynn Spooner	F	David P. Spooner	Terry S. Griffin	Woodsville
24 Derek Mason Dube	M	Victor R. Dube	Kimberly E. Williams	Haverhill
<u>February</u>				
2 Samuel Thomas Langdon	M	Ronald A. Langdon	Barbara A. Bailey	Woodsville
8 Jessica Hazel Beck	F	James H. Beck	Sandra L. Keith	No. Haverhill
12 Courtney Anne Thornton	F	Douglas C. Thornton	Teresa J. Phelps	Woodsville
21 Ian Robert Henry	M	Douglas W. Henry	Robin P. Burns	Haverhill
<u>March</u>				
3 Caleb Edward Thomas Rodger	M	Matthew T. Rodger	Victoria L. Martin	No. Haverhill
6 Michael David Heintz	M	David G. Heintz	Sarah E. Duwell	Pike
6 Kyle Alden Thompson	M	Jeffrey I. Thompson	Robyn L. Pushee	Haverhill
9 Christopher Alan Colbeth	M	Richard A. Colbeth, II	Maren M. Bartzis	No. Haverhill
18 Samuel Hutchinson Roy	M	Timothy C. Roy	Rebecca H. Baldwin	Woodsville
<u>May</u>				
10 Tia Nicole Randall	F	Douglas N. Randall	Penelope Perryman	Pike
15 Jason Collins Stimson	M	Jeffrey A. Stimson	Jane M. Tuttle	Haverhill
<u>June</u>				
10 Morgan Brittany Monagle	F	William S. Monagle	Christina M. Sheehan	No. Haverhill
29 Samantha Anne Waterhouse	F	Jay B. Waterhouse	Kimberly A. Gauthier	Woodsville
<u>July</u>				
3 Julie Marie Hatch	F	Darryl H. Hatch	Samantha J. Hoyt	Woodsville
5 Amanda Sue Fleury	F	Maurice J. Fleury	Wanda J. Shute	Woodsville
<u>August</u>				
5 Jessice Lynn Hill	F	Donald H. Hill	Deborah J. Tardiff	Pike
20 Samantha Joe Beland	F	Stanley J. Beland, Jr.	Deanna L. Smith	Woodsville
21 James Michael Graham	M	James E. Graham	Lynnette M. Holden	Woodsville
<u>September</u>				
3 Michelle Lynn Taylor	F	Elmer L. Taylor, III	Joyce M. Mosier	Pike
8 Tiffany Marie Tatro	F	Stanley E. Tatro	Lorry A. McKean	Haverhill
25 Matthew Dillon Hubbard	M	Scott B. Hubbard	Lori M. Larrabee	Woodsville
29 Rebecca Jean Page	F	Glen H. Page	Robin L. Thomas	Woodsville
<u>October</u>				
1 Hannah Rae Ingerson	F	James D. Ingerson	Barbara C. Fitts	Haverhill
16 David Scott Peart	M	Rand E. Peart, Jr.	Deborah C. Grabowski	Pike
<u>November</u>				
3 Gabriel Scott Hatch	M	Jeremy S. Hatch	Jane E. Kelley	Woodsville
13 Samantha Monica Marie George	F	Christopher R. George	Jenny P. Johnson	No. Haverhill
16 Ronald Gerald Baker	M	Ronald S. Baker	Cynthia J. Sotir	Woodsville
<u>December</u>				
13 Mathew George Wright	M	David A. Wright, Sr.	Vicky A. Mack	No. Haverhill
24 Zackary Taylor Mann	M	Roderick E. Mann	Angela M. Whitcher	No. Haverhill

DEATHS  
Residents of Haverhill During 1992

Date of Death	Name and Surname of The Deceased	Age	Sex	Occupation	Name of Father	Maiden Name of Mother
<u>January</u>						
2	Viola E. Powers	90	F	Homemaker	Archie Smith	Melvina Beshaw
3	Ellen M. Jackson	62	F	Housewife	Ivan Austin	Constance Zwicker
3	Lois M. Paye	53	F	Nurses Aide	Napoleon Paradie	Ruby Emery
4	Ezra B. Mann, II	77	M	Drug Store	Ira W. Mann	Josephine Thayer
10	Rhoda E. Dane	82	F	Clerical	Ellery Dane	Amy Baker
17	Stewart E. Holden	59	M	Military	Charles G. Holden	Olga Fredrickson
18	Ronald Carle	58	M	Truck Driver	Vernon C. Carle	Margaret Blair
20	Raymond E. Welch	73	M	Mechanic	Ernest Welch, Sr.	Bessie Avery
23	Ira E. Elliott	97	M	Foreman (Paper)	Harry Elliott	Nora Bardon
25	Constance Natyniak	86	F	Office Manager	Clifford Smith	Unknown
25	Raymond Morin	67	M	Custodian	Thomas Moran	Mable Willette
31	St.Clair A. Berringer	89	M	Supervisor	Albert Berringer	Elvena Mason
31	Mary C. Morrill	70	F	Bookkeeper	William Clough	Nell Sargent
<u>February</u>						
3	Louis T. Pike	86	M	Postmaster	Fred Pike	Susie Gannett
4	Doris H. Clark	92	F	Homemaker	Otis Hildreath	Winnie Edwards
6	Herman Avery	90	M	Disabled	Smith M. Avery	Jennie Moody
6	Max E. Moulton	96	M	Farmer	Edwin Moulton	Ida Williams
8	Beatrice Smith	97	F	Bookkeeper	Hiram Smith	Elizabeth Mitchell
15	Sally Huntley	75	F	Housekeeper	Robert Lyndes	Gertrude Gillman
26	Florence Lennon	94	F	Disabled	James Lennon	Rose Wescomb
<u>March</u>						
6	Evelyn Faufaw	89	F	Clerk	Henry LaMontagne	Anna DesRocher
16	Blanche Chandler	89	F	Housewife	Winfield Keyser	Harriet Bailey
20	Annie D. Robie	91	F	Supervisor	John Dawson	Winnie Homans
24	Irving Placey, Sr.	73	M	Mechanic	George Placey	Jennie Cushing
<u>April</u>						
27	Floyd D. Chase	80	M	Store Clerk	Carroll Chase	Clara McCrea
29	Raymond Sanders	70	M	Mechanic	Franklin Sanders	Emma Heath
<u>May</u>						
4	Ethel M. Charland	80	F	Housekeeper	William McLeod	Annie Feeney
19	Mattie Mackie	84	F	Home Care	Thomas Emery	Margaret Eggleston
23	Frances Goodwin	85	F	Seamstress	Joseph Mazzola	Mirianina -----
27	Merrill M. Brooks	81	M	Carpenter	Clarence Brooks	Miriam Merrill
<u>June</u>						
9	David W. Clay	75	M	Machinist	Gordon Clay	Bessie Piper
10	Ethel Kinsley	86	F	Millworker	Maynard Sanborn	Lizzie Bailey
11	Clyde L. Foote	86	M	Paint Contractor	Leslie Foote	Ellie Lee
22	Earl R. Blake, Sr.	91	M	Laborer	Chase Blake	Gertrude Elliott

## DEATH'S CONT'D

Date of Death	Name and Surname of The Deceased	Age	Sex	Occupation	Name of Father	Maiden Name of Mother
<u>July</u>						
10	Roger E. Wells	63	M	Sheriff	Earl E. Wells	E. Marguerite Johnson
10	Viola L. Welch	86	F	Homemaker	Nathaniel Daniels	Alice ---
16	Robert S. Kugelman	93	M	Store Proprietor	Levi Kugelman	Rosa Soloman
<u>August</u>						
10	Mildred S. Hubbard	93	F	Housekeeper	Wells Silloway	Lila Moore
10	Arthur R. Taylor	91	M	Motel Owner	Bertrand Taylor	Angie Weaver
27	Esther A. Boutin	80	F	Homemaker	Hiram Cross	Kate Morse
<u>September</u>						
24	Cephas Ransom	88	M	Farmer	William Ransom	Edith Lite
<u>October</u>						
2	Alta F. Keith	75	F	Nurse Aide	Emerson Perrin	Mary Millette
12	Merrill A. Lynaugh	75	M	Foreman	Arthur Lynaugh	Caroline James
15	Irene D. Ingalls	92	F	Postal Clerk	Ernest Day	Luna Webster
18	Elizabeth M. Merchant	90	F	Homemaker	Edward Symons	Effice Rice
22	Kassi E. Sargent	3mo 23 days	F	----	Joseph Wythe	Shelby Sargent
23	Allegra N. Clark	69	F	Medical Secretary	Earl N. Rounds	Nellie Hickey
<u>November</u>						
1	Leland Ingerson	57	M	Lögger	George Ingerson	Bertice Wheeler
4	Ronald B. Evans	41	M	Handicapped	Howard W. Evans	Doris C. Yeaton
7	Harold F. Brooke	61	M	Tool Distributor	Thomas Brooke	Zillah Smith
7	Grosvenor H. McGaw	68	M	R.R. Agent	George H. McGaw	Elizabeth Taylor
27	Norman F. Brown	83	M	Service Rep.	Albert E. Brown	Pearl Bickford
<u>December</u>						
7	Irene S. Brooks	70	F	Housewife	William C. Smith	Mildred Perkins
9	Mary E. Fuller	79	F	Nurse	Euly C. Creed	Ellen Griffin
9	Virginia S. Kendall	86	F	School Teacher	Frank R. Sawyer	Mary Z. Gillingham
4	Catherine Avis Young	76	F	Homemaker	Herman F. LaVoice	Marguerite White

I hereby certify that the foregoing Vital Statistics are correct, according to the best of my knowledge

Helen M. Smith, Town Clerk



We would like to give a note of appreciation to Mary Beth Dickey and Bernie Marvin for their contribution of photos for this year's town report. Thank you both for a job well done.







The Haverhill/Bath covered bridge decorated with Christmas lights.